

2-3-2013

Resist Steering Committee Meeting, Feb. 3, 2013

Resist

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Resist Board Meeting
Minutes
2/3/2013

Present: Greg Pehrson, Robin Carton, Jen Bonardi, Judy Hatcher, Ravi Khanna, Nisha Purushotham, Miabi Chatterji, Kay Mathew, Yafreisy Mejia, Carol Schachet (minutes)

1. December 2012 Minutes reviewed and approved.

2. Grantmaking – (see Robin's notes for Grantmaking minutes attached)

Reflections/Evaluations:

- Good batch of groups from all over the country. More Full Grants or nearly Full Grants this time.
- Lots of proposals on prisons and immigrants. One Middle East proposal at long last. Not much on anti-war or militarism.
- Yafreisy would like to increase proposals from the Eastern US, especially, VA, NJ, PA.
- Contextualizing comments is helpful
- Faith-based proposals this time were mostly good, strong.
- Conversation re: workers centers (individual cases versus larger model)
- Some proposals really long. Is the timeline we ask for too much?
- Lots of board abstentions – mostly from those who had not read particular proposals.
- Missing absent board members' expertise and insight on particular proposals.
-

Had \$60K to spend; allocated \$67,750. Board discussed what to do with the overage.

- Unanimous **DECISION:** Move \$4,000 from April amount and "eat" \$3,750.

3. Political Discussion – topic: Political Discussion.

The EC (Ravi, Jim, Marc, Miabi) had thought that the Grant Committee would lead political discussions; but the Grant Committee thought the EC was in charge. EC agreed to assume that responsibility and is recommending: Each working committee lead one discussion per year. If committee does not have a topic, the EC can suggest one. Current parking lot list of topics include Native American organizing; Resist spending on personnel vs. grants.

Question of whether this portion of our regular meetings would be to focus on organizational issues or what's happening in the larger world. Originally it was the latter, but that fell apart. EC suggests that committees take over the discussion and could either a) put forth policy discussions related to their work; or b) lead larger political discussion either on their area or just in general.

Do we current even need or want this anymore? It started organically but now seems not to work. What is the point of political discussions?

- Issues come up during the grantmaking process and we don't have time to deal with them on the spot.
- Further our understanding about models of organizing
- Talk about issues of the day with a more radical lens
- Build relationships and trust among board members (i.e. know where folks are coming from even if we don't all agree)

Topic will go back the EC for further consideration

4. Committee Business

Fund Raising Committee: see Ravi's reports.

Expected loss actually turned into a gain due to the unexpected gift from Craigslist Fund.

Finance Committee:

- See Finance Narrative and 2013 Budget Document
- Budget unanimously approved. Also request that such documents be sent earlier to the board for review.

Communications Committee: Did not meet but corresponded via email. No decisions needed by board.

Grant Committee:

- Considering shifting status from a standing committee of the Board to an ad hoc committee.
- Will discuss this further at the retreat.

Personnel:

- Evaluations getting started to be presented to the Board at the June meeting.

Retreat Committee:

- Jen frustrated that process not moving forward, bottlenecked at finding facilitators (which she had also agreed to help do). Committee compiled a list of potential facilitators but has not contact them. Also does not have a list of questions to ask.
- Saif and Cynthia completed surveys of board members seeking feedback on issues.
- Cynthia's condo is available for use for the retreat, but there is an issue of allergies since she has pets.
- Concern raised at timing given the retreat is in early April. If it is going to happen, then need to get a facilitator on board ASAP. Miabi, Greg and Yafreisy volunteered to join the Retreat Committee (Kay, Jen, Nisha, Saif). Jen will send Miabi the raw data.
- Kay, Yafreisy and Robin are looking into alternate space options.

Executive Committee:

- Tasked with reviewing data entry protocol. Carol and Jen conducted research of other similar organizations; reviewed document prepared by Robin; and made recommendations to the EC.
- EC endorses their suggestions. Discussion:
 - Policy needs to include vetting interns, age requirements, supervision of interns, how to sample/verify data
 - Discussion concerning how much of the above issues are implementation concerns (i.e. staffs' purview) versus policy (i.e. for the Board to dictate).
 - Amendment proposed: Mandate that Staff vet interns, provide necessary guidelines concerning confidentiality and training on data entry. Amendment approved.
 - As amended, Board approved the policy with 7 yes, 0 no, 1 abstention.
 - Minutes should include Robin's full memo to the EC regarding this issue.

- **POLICY WITH AMENDMENT:**

Given the vast amount of work staff must do, and the need to provide donors with quick and accurate acknowledgments and information, and the practice of similarly sized organizations, the Board approves following:

- *Interns and volunteers sign a confidentiality agreement that is explained to them by their supervisor and spells out the need for complete confidentiality of all personal information shared at Resist, including donor names, addresses and any other information to which they have access.*
 - *Will not share information or repeat information of donor information*
 - *If Resist currently has a confidentiality policy in the bylaws or other materials, staff will provide a printout of it to volunteers*
 - *If staff do not have a volunteer confidentiality form, the board will create and approve one based on best practices and examples from other organizations.*
- *Staff will vet interns, provide necessary guidelines and training on data entry, and implement a system to supervise their data entry.*
- *Monetary and gift data entry (including credit cards and cash gifts) should be entered only by staff members.*
- *Interns and volunteers have access to address information, including changes of address or entering addresses from newly acquired donors*
 - *If possible, staff create an Excel grid into which volunteers enter addresses, etc. and staff imports those into Sage after reviewing for accuracy. Back-ups should be made prior to uploading information.*

- *Alternatively, interns and volunteers can enter newly acquired addresses and address changes into Sage, but their access to other fields – and particularly gift fields-- is restricted.*
- *Supervisors will check for accuracy, either by printing out data or randomly reviewing a sample of data entered or amended.*
- *The database supervision would rest with the staff person most associated with it. For donor information residing in Sage, Ravi would serve as the primary supervisor. If interns enter information into Grant-o-matic, either Robin or Yafreisy would supervise. Any data entered into Network for Good for the e-list would be supervised by Saif.*
- *No volunteers should access Quickbooks.*
- *If staff cannot resolve conflicts, then the non-staff members of the Board Executive Committee will be notified of the dispute and attempt to resolve it in a timely manner.*

4. Review/ Reflect/Evaluate

- Missing lots of people
- Hard discussion re: data entry and volunteers
- Hell Yes! grants – seems like a lot of enthusiasm for this round. Some great groups.
- Liked discussion re: political discussion, even kicking it back to EC for further consideration.
- Good facilitation
- Good food
- Small group means that we can have conversations, more time to talk
- Great staff team, able to work through hard stuff
- Resist is making a difference.

**Grant Requests and Awards
February 2013**

#	Organization	Request	Award	Type	Allocation	Special
M1	Jobs with Justice - Kentucky	\$4,000	\$4,000	MY	\$4,000	
M2	Peace and Justice Center of Eastern Maine	\$4,000	\$4,000	MY	\$4,000	
M3	Women in Transition	\$4,000	\$4,000	MY	\$4,000	
M4	New York State Prisoner Justice Network	\$4,000	\$4,000	MY	\$4,000	
G1	Action Communication and Education Reform	\$4,000	\$2,500	GS	\$2,500	
G2	George Wiley Center	\$4,000	\$1,000	GS	\$1,000	
G3	Justice Committee	\$4,000	\$4,000	GS	\$4,000	
G4	Movement for Justice in el Barrio	\$4,000	\$4,000	GS	\$4,000	Hell Yes
G5	Organize! Ohio	\$4,000	\$1,000	GS	\$1,000	
G6	Puente Human Rights Movement	\$4,000	\$4,000	GS	\$4,000	
G7	United Campus Ministry	\$4,000	\$4,000	GS	\$4,000	
G8	Wyoming Association of Churches	\$4,000	\$2,000	GS	\$2,000	
G9	Our Knowledge, Our Power	\$4,000	\$1,500	GS	\$1,500	
G10	Alliance for a Green Economy	\$4,000	\$3,000	GS	\$3,000	
G11	Minnesota Citizens Federation- Northeast	\$4,000	\$2,000	GS	\$2,000	
G12	Centro de Trabajadores Unidos	\$4,000	\$4,000	GS	\$4,000	
G13	Workers' Dignity Project	\$4,000	\$3,000	GS	\$3,000	
G14	We Divest	\$4,000	\$3,000	GS	\$3,000	
G15	Hawai'i Peace and Justice	\$4,000	\$3,500	GS	\$3,500	
G16	Coalition for Prisoners' Rights	\$4,000	\$4,000	GS	\$4,000	
G17	Prison Hunger Strike Solidarity Coalition	\$4,000	\$4,000	GS	\$4,000	Hell Yes
T1	Fuerza Unida	\$500	\$500	GS	\$500	
T2	The People's Press Project	\$500	\$500	GS	\$500	
Total		\$85,000	\$67,500		\$67,500	
Cycle Allocation \$59,750						
Defer						
SCCCOR						
Not Funded						
African Community Development						
Community Health Innovations of Rhode Island						
CURE -- Colorado						
Dorchester People for Peace						
Eagle Project						
Food for the World						
Human Rights Center of Chapel Hill & Carrboro						
Interfaith Communities United for Justice and Peace						
Love and Safety, Inc.						
Media Arts Academy of Worldwide Family Media						
Oregon New Sanctuary Movement						
Press Pass TV						
Project Girl Performance Collective						
Students United for Immigrants Equality						
Texas Moratorium Network						

**February 2013
Grant Decisions**

Multi-Year Grants

Renewals

1. Jobs with Justice - Kentucky

\$4,000

1800 West Muhammad Ali Blvd., #2E, Louisville, KY 40203 Bonifacio Flaco Aleman 502/582-5454 www.kyjjw.org
year two of multi-year funding to organize for economic justice, workers' rights, and immigrant rights.

Decision: Full

2. Peace and Justice Center of Eastern Maine

\$4,000

96 Harlow Street, #100, Bangor, ME 04401 Ilza Petersons 207/942-9343 www.peacectr.org
year three of multi-year funding to link individuals and groups concerned with peace, social and environmental justice issues in Eastern Maine.

Decision: Full

3. Women in Transition

\$4,000

P.O. Box 1808, Louisville, KY 40201 Khalilah Collins 502/636-0160 www.witky.com
year two of multi-year funding to organize for economic justice and rights for poor and working class people.

Decision: Full

New

4. Coalition for Prisoners' Rights

\$4,000

P.O. Box 1911, Santa Fe, NM 87504-1911 Mara Taub 505/982-9520
to work for systemic change by challenging the social and economic injustice inherent in the US punishment system.

Decision: Full/1 Year

Comments:

Unclear where organizational development is at – including succession plan for when Mara leaves. Great references. Not a lot of discussion of their impact in the proposal. Are able to change the dialogue around issues like “life without parole” as alternative to death penalty. Need more help articulating their plans – particularly what success would look like.

5. New York State Prisoner Justice Network

\$4,000

33 Central Avenue, Albany, NY 12210 Naomi Jaffe 518/434-4037 www.nysprisonerjustice.org
for a statewide network seeking to change the culture and practice of criminal justice and incarceration in New York.

Decision: Full /MY

Comments:

Are able to articulate a clear strategy for their work. This is the moment for support to help catapult them to the next level. Extensive answers to #11. Great references.

General Support Grants

Community Organizing/Anti-Racism

6. Action Communication and Education Reform

\$2,500

307 Main Street, Duck Hill, MS 38925 AI White 662/565-2478 www.acerms.org
to organize the local community around issues of education, civic participation and general community empowerment.

Decision: Partial

Comments:

Clearly based within the community with strong parent leadership. Application needs to be read in conjunction with references. Not a lot of practice and process in their area around political analysis. Are part of the Southern Echo network.

7. African Community Development

P.O. Box 6396, Boise, ID 83707 Buta Mulezi 208/371-5398 www.theafricancommunitydevelopment.org
to bring together a diverse community of African refugees and immigrants who have unresolved conflicts, cultural misunderstandings and years of trauma in order to address inequality, oppression and discrimination in the larger society.

Decision: No

Comments:

Developing but not organizing yet. Not clear will move beyond services. Application not well written. Problematic analysis of domestic violence – needing to explain how it is part of African culture.

8. George Wiley Center

\$1,000

32 East Avenue, Pawtucket, RI 02860 Debbie Clark 401/728-5555 www.georgewileycenter.org
to work on issues of food and energy insecurity through community empowerment, leadership development, and changes in public policy.

Decision: Partial

Comments:

Doing training and support, but unclear if doing organizing. Gave Fuerza Laboral space and was their fiscal sponsor. Are a direct action ally. Long-time director and founder retired. He set priorities and now there is a bit of a vacuum. Board and members now largely white. "Church folks who are interested in helping the poor." Homeless people no longer in leadership. Personal donations line item seems large. Letter: "yes and" – future visions and the personal donations.

9. Justice Committee

\$4,000

105 East 22nd Street #103, New York, NY 10010 Yul-san Liem 212/614-5343 www.justicecommittee.org
to build a movement against police violence and systemic racism through community education and direct action.

Decision: Full

Comments:

Miabi is familiar with their work. They are active in incredible alliances. Very grassroots. Just brought on full time staff in August. Do great trainings and copwatches in tough neighborhoods. Work with Color of Change. Billboards at bus stops are very powerful.

10. Movement for Justice in el Barrio

\$4,000

1 W. 125th Street, 2nd Floor, New York, NY 10027 Juan Haro 212/561-0555
for a people of color-led social justice organization in East Harlem which organizes for housing justice and against gentrification.

Decision: Full / *Hell Yes!*

Comments:

Lost funding and now back within RESIST's budget. Members have total ownership. Use Mothers on the Move style. Making international connections to local work. Need help finding broader funding.

11. Oregon New Sanctuary Movement

2710 NE 14th Avenue, Portland, OR 97212 Beth Poteet 503/550-3510 www.oregonsanctuary.org
for an interfaith coalition who responds to the injustices experienced by immigrant communities and works toward a just and humane immigration policy.

Decision: No

Comments:

References not strong. No position on lgbtq or reproductive justice. Seem to be part of the more mainstream faith-based community doing immigrant rights work.

12. Organize! Ohio**\$1,000**

3500 Lorain Avenue, #50, Cleveland, OH 44113 Larry Bresler 216/651-2606 www.organizeohio.org
to encourage community organizing as a strategy for progressive change and to give a voice to low-income people in Cleveland working towards the elimination of poverty.

Decision: Partial

Comments:

Not much progressive organizing in Ohio. Work is a bit all over the place. Cute acronym.

13. Puente Human Rights Movement**\$4,000**

1306 Van Buren Street, Phoenix, AZ 85006 Letty Picker 602/252-1283 www.puenteaz.org
to work for migrant justice and human rights by developing, educating and empowering migrant communities.

Decision: Full

Comments:

Have a great political analysis. Arizona is "the nation's laboratory for hate." No position on reproductive rights. Not clear how they are building relationships with other groups of color in the state.

14. Santa Cruz County Community Coalition to Overcome Racism (SCCCOR)**Defer**

509 Broadway, #C, Santa Cruz, CA 95060 Randy Colon 831/425-4500 www.overcommracism.org
to work towards ending systemic racism in Santa Cruz county.

Decision: Defer

Comments:

People of color led. Web site seems good. Need more references. Call Angela Davis.

15. United Campus Ministry**\$4,000**

18 North College Street, Athens, OH 45701 Melissa Wales 740/593-7301 www.ucmathens.org
to organize for social justice among faith-based communities and allies in Appalachian Southeast Ohio.

Decision: Full

Comments:

They are a model of how an inter-faith group can work effectively. They include positions on reproductive rights and lgbtq rights.

16. Wyoming Association of Churches**\$2,000**

P.O. Box 1473, Laramie, WY 82073 Chesie Lee 307/761-0755 www.wyomingassociationofchurches.org
for a diverse faith-based organization to promote social and environmental justice.

Decision: Partial

Comments:

Overwhelming Christian state. Are still reaching out to the small Muslim and Jewish communities. Used the Catholics for Choice and Religious Coalition for Reproductive choice model to pass their own position. Would be great to see them move forward with a wider social and racial justice lens.

Economic Justice

17. Our Knowledge, Our Power

\$1,500

P.O. Box 1613, Troy, NY 12181 Virginia Eubanks 518/892-6697 www.populartechnology.org/okop
to work on welfare rights and economic justice using a human rights framework.

Decision: Partial

Comments:

Budget is \$2,800. Mostly a support group with a learning and action component. Members do not own the group – but they are the only game in town. Take a chance.

Environmental Justice

18. Alliance for a Green Economy

\$3,000

2013 E. Genesee Street, Syracuse, NY 13210 JessicaAzulay 315/480-1515 www.agreenewyork.org
to educate the public and policy makers on the specific dangers of nuclear power plants and propose cleaner alternatives for a nuclear free, carbon free New York.

Decision: Partial

Comments:

Board mostly white. Concern that Phil Phren, the long-time organizer for Syracuse United Neighbors, does not know them.

Health/AIDS/Disability Rights

19. Minnesota Citizens Federation- Northeast

\$2,000

2110 W. First Street, #102, Duluth, MN 55806 Buddy Robinson 218/727-0207 www.citizensfed.org
to work towards economic justice with a particular focus on creating affordable health care for everyone.

Decision: Partial

Comments:

Not applying for CCHD funding any longer – too constricting. Moving beyond focus on single payer health care.

Labor/Employment Rights

20. Centro de Trabajadores Unidos: Immigrant Worker's Project

\$4,000

3200 E. 91st Street, Chicago, IL 60617 Ana Guajardo Carillo 773/297-3370 www.centrodetrabajadoresunidos.org
for an immigrant worker center that serves to educate workers on their rights, develop leadership from within the community and organize workers to fight for their rights in the workplace.

Decision: Full

Comments:

Good references. Started with individual worker cases. Now need to move beyond that model. Have analysis and lens. Are base building.

21. Workers' Dignity Project

\$3,000

3753 Nolensville Pike, Nashville, TN 37211 Sarah Passino 615/2895247 www.workersdignity.org
to empower low-wage workers to act collectively for economic justice.

Decision: Partial

Comments:

Better job answering #11 than last year. Addressing issues of sexual harassment in the workplace. No focus on organizing women workers. Do look at other movements to see how their strategies might be useful.

Middle East

22. We Divest

\$3,000

1611 Telegraph Avenue, #550, Oakland, CA 94612 Daniel Strum 510/465-1777 www.wedivest.org
to demand that financial services giant TIAA-CREF divest from all services that profit from the Israeli Occupation of the West Bank, Gaza and East Jerusalem as part of the global movement for boycott, divestment and sanctions.

Decision: Partial

Comments:

Great work. Small budget. One reference was from a member of the coordinating committee. Robin and Carol recused themselves to avoid conflict of interest.

Peace/Anti-Militarism

23. Hawai'i Peace and Justice

\$3,500

2426 O'ahu Avenue, Honolulu, HI 96822 Renie Wong Lindley 808/988-6266 www.hawaiipeaceandjustice.org
to create a more peaceful, just and pono Hawai'i through organizing, education and non-violent social action.

Decision: Partial

Comments:

Hawai'i is dominated by the presence of the military and big agriculture. Significant issues of military toxic waste and impact of military presence in the area. Have access to the schools to get their message to youth. Almost no additional resources coming in to local organizers from other parts of the country. Hard to organize based upon geography. Going through a transition from AFSC chapter to own entity. Make great connections. Good time to support them.

24. Interfaith Communities United for Justice and Peace

817 W. 34th Street, Los Angeles, CA 90089 Andy Griggs 213/748-1643 www.icujp.org
to engage religious communities in the effort to end the blessing of war and violence and to oppose the wars in Afghanistan and Iraq.

Decision: No

Comments:

Awkward language in proposal. Unclear if direct action is a significant component of the work. Large Persian community in LA – but do not seem connected to them. No Asian people involved in organization.

Prisoners Rights/Criminal Justice

25. CURE – Colorado

3470 South Poplar, #406, Denver, CO 80224 Dianne Tramutola-Lawson 303/758-3390 www.coloradocure.org
to challenge the criminal justice system and organize for the humane treatment of prisoners.

Decision: No

Comments:

Not a lot of analysis. Appears to be more service. Are allies to other groups. Working on regaining votes for ex-offenders. Ask for new proposal that clarifies work, details or organizing and how they see it leading to change.

26. Prison Hunger Strike Solidarity Coalition

\$4,000

1904 Franklin Street, #507, Oakland, CA 94612 Azadeh Zohrabi 415/625-7040 www.prisonhungerstrikesolidarity.wordpress.com
to work with people in prison and their families to abolish long term solitary confinement in California prisons.

Decision: Full/Hell Yes!

Comments:

Taking work in process since the 70's to a whole new level. Players finding their voices in a new way. Terrific references.

27. Texas Moratorium Network

3616 Far West Boulevard, #117, Box 251, Austin, TX 78731 Scott Cobb 512/961-6389 www.texasmoratorium.org
to fight for a statewide moratorium on executions in Texas and ultimately for to abolish the use of the death penalty in Texas.

Decision: No

Comments:

References not good. #11 not great. Lots of organizing on the death penalty in Texas – but they do not seem to be connected.

Technical Assistance Grants**28. Fuerza Unida****\$500**

710 New Laredo Highway, San Antonio, TX 78211 Esmeralda Baltazar 210/927-2294 www.lafuerzaunida.org
for a technical assistance grant to develop the infrastructure needed to implement a three-year plan for growth and development.

Decision: Full

29. The People's Press Project**\$500**

1517 4th Avenue, S. Moorhead, MN 56560 Duke Gomez-Schempp 701/367-0403 www.fmppp.org
for a technical assistance grant to plan and attend a statewide Independent Media Summit in North Dakota.

Decision: Full

Total Number of Grants:	22 general support grants; 5 multi-year grants; 2 TA grant; 0 emergency grants; 10 not on agenda
Total Amount Requested:	\$109,000
Total Allocation for Cycle:	\$59,750
Total Grants:	\$ general support grants; \$16,000 multi-year grants; \$1,000 TA grants; \$ emergency grants
Total Allocated:	\$67,500
Total # of Grants Allocated:	17 general support grants; 4 multi-year grants; 2 TA grants; 0 emergency grants
Total # of Grants:	23

Deferred: SCCOR

Hell Yes! Grants: Movement for Justice in El Barrio, Prison Hunger Strike Solidarity Coalition

The Board voted to move \$4,000 from the April cycle into the February cycle and to spend an additional \$3,750.

Not on the Agenda

February 2013

1. Community Health Innovations of Rhode Island

194 Camp Street, Providence, RI 02906 Sakinah Abdur-Rasheed 4011729-2065 <http://chi-ri.org/>
to promote Community Directed Health Solutions and Equity to improve the health of all Rhode Island citizens.

Reasons: Work focuses on two community forums on housing and putting together a local housing guide. Youth violence prevention workshops, and forming/training community health workers. Not clear that this is organizing. Q.#11 answers are not expansive. Some of the numbers for last year in expenses don't add up.

2. Dorchester People for Peace

41A Brent Street, Dorchester, MA 02124 Mike Prokosch 617/282-3783 www.dotpeace.org
to oppose the war in Iraq, Afghanistan and U.S. militarism and work to build a multi-racial peace movement in Dorchester.

Reasons: Have not come to RESIST since 2010. Provide no information on who the members of the 25% coalition are. Lots of local groups are active in the campaigns they highlight, not much info. on what their specific role is, or what is "different" about them or what they bring. Application is sparse. Answers to Q.#11 are not great. Say they get funding from Common Stream and Haymarket, but their total foundation monies for 2012 is \$2,375. If they received funding it was at a very low level from bigger funders than RESIST. Say they are multi-racial, but leadership (active volunteers) are still majority white.

3. Eagle Project

229 West 26th Street, #50, New York, NY 10001 Ryan Victor Pierce 917/499-4133 www.eagleprojectarts.org to raise the profile of Native Americans in the local New York performing arts scene.

Reasons: Not organizing. Have no analysis. Could go after mainstream funding.

4. Food for the World

447 Essex Street, Suite 104, Lawrence, MA 01841 Julia Polanco 978/683-9949 www.foodfortheworld.org
to distribute free food to communities in the Merrimack Valley.

Reasons: Have been turned down twice. Not for RESIST.

5. Human Rights Center of Chapel Hill & Carrboro

P.O. Box 802, Carrboro, NC 27510 Judith Blau 919/428-6615 www.humanrightscities.org
to engage students in advocating and promoting the well being of the residents of Abbey Court, a residence for mostly day laborers.

Reasons: A center that provides ESL, yoga classes, after-school program, cooking classes to day laborers. Have been turned down several times. Advised to not apply again, but they did.

6. Love and Safety, Inc.

85 Paul Revere Road, Arlington, MA 02138 Anastasia Wheeler 617/549-9880 www.loveandsafety.org for a clean syringe distribution project working in Lowell, and Lawrence MA.

Reasons: Providing a service. Budget is pretty much non-existent. Working in two cities with high numbers of people of color, but the only two people involved in the organization are white. No analysis.

7. Media Arts Academy of Worldwide Family Media

3307 Thornhill Avenue, Kalamazoo, MI 49004 Deborah Warfield 269/830-1783
www.mediaartsacademyofkalamazoo.com

to equip youth with media industry and self-sufficiency skills that enable them to produce multi-media products.

Reasons: Missing all 2012 financial information. In existence for 5 years but minimal financial information. Most of work in afterschool programs. No youth in leadership. Expanding diversity is noted as moving into suburban and mainstream markets. Media produced is not used as part of organizing campaigns. Service focus.

8. Press Pass TV

565 Boylston Street, Boston, MA 02116 Cara Lisa Berg Powers 617/288-4917 www.presspasstv.org
to offer youth alternative education and leadership skills through the production of socially responsible video journalism.

Reasons: Past comments about carry-over monies. Seem to have some big funders on their side. Not sure they need RESIST money. Continue to be a teaching and education project without organizing.

9. Project Girl Performance Collective

80 East 11th Street, #301A, New York, NY 10003 Ashley Marinaccio 212/353-3478

www.projectgirlperformancecollective.org for a theater program to enable young girls to think critically, challenge stereotypes, and foster friendships through writing and performing their own work.

Reasons: A mainstream theater performance group, with some education around social issues and self-esteem. No social justice or political education. No race, class analysis.

10. Students United for Immigrants Equality

180A E. Cameron Avenue, Chapel Hill, NC 27599

Nicole Kraemer

919/520-6489 www.campus-y.unc.edu

for a student led immigration rights advocacy group based on the University of North Carolina's campus.

Reasons: Budget is completely dependent on getting the RESIST grant. Program work consists of forums, film screenings. Application is sparse, no sense of strategy. Not sure why they don't get funding from UN

Data Base Access Policy

2/3/2013

Given the vast amount of work staff must do, and the need to provide donors with quick and accurate acknowledgments and information, and the practice of similarly sized organizations, the Board approves following:

- Interns and volunteers sign a confidentiality agreement that is explained to them by their supervisor and spells out the need for complete confidentiality of all personal information shared at Resist, including donor names, addresses and any other information to which they have access.
 - Will not share information or repeat information of donor information
 - If Resist currently has a confidentiality policy in the bylaws or other materials, staff will provide a printout of it to volunteers
 - If staff do not have a volunteer confidentiality form, the board will create and approve one based on best practices and examples from other organizations.
- Staff will vet interns, provide necessary guidelines and training on data entry, and implement a system to supervise their data entry.
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- No volunteers should access Quickbooks.
- If staff cannot resolve conflicts, then the non-staff members of the Board Executive Committee will be notified of the dispute and attempt to resolve it in a timely manner.

Resist Data Base Security and Functionality

Background:

Resist's staff of four people perform all the necessary work of the organization, including financial management and planning, fund raising, grant making and allocations, communications, data base management, and a range of lesser tasks (i.e. cleaning the refrigerator, filing, etc.).

Given the amount of work required to run the organization, the staff raised concerns about the amount of time required for data entry, the allocation of work among staff members, concerns about security, and hopes for possible alternatives to staff-only access to the donor data base.

Since the staff could not reach a consensus around the issue, they asked the board to consider the issues at hand and make a determination. Two board members volunteered to lead the effort (Jen Bonardi and Carol Schachet), and make a recommendation to the Executive Committee for how to proceed.

Key questions:

The staff asked the Board to address questions concerning data base security and access. Some of the key questions were:

1. Can Resist allow non-staff members to access to the donor database and still comply with data security laws?
2. How can staff insure that non-staff data entry is complete and thorough?
3. What kind of intern/volunteer should have access to the donor data base?
4. Which types of data would be appropriate for non-staff to access, and which should be prohibited?

Methodology:

Jen and Carol surveyed the staff about their opinions concerning data base security and access.

- Robin sent a document entitled "Issues Raised By Potential Intern Access to RESIST's Databases" that outlined the Business Conduct and Ethics around confidentiality, an overview of the databases Resist uses and the information in them, trust standards, governing law, data entry procedures and responsibilities, and a summary stressing the need for safeguards to protect donor information and data integrity.

- Yafreisy outlined key questions that the staff hoped the board would address.
- Ravi outlined current procedures and the limitations posed by the time needed for staff to enter data. He estimated that volunteer data entry would amount to roughly 250 more hours of staff time available for other functions.

Carol and Jen surveyed development staff at six non-profit organizations in the Boston area (see attached summary). They were asked a minimum of eight questions:

1. Do volunteers and interns do any data entry on your donor database?
2. If volunteers do have access to the database, what kinds of work do they do? (E.g. do they have access to address fields, bio fields, gift fields, etc.?)
3. What, if any, security measures do you have in place for non-staff access to the database?
4. How do you prepare your volunteers to work with the database?
5. Who and how often do you check to make sure data entry is accurate and complete?
6. What steps do you take to ensure confidentiality of donor information?
7. How many volunteers or interns might have access to the database in a given year?
8. Do you have a policy about information confidentiality?

Based upon feedback from those surveys, as well as research into “best practices” and their own personal experience in the development field, Jen and Carol discussed common findings and compiled the recommendations below.

Recommendation

The relationship of donors to Resist is vitally important and central to the mission of the organization. Reasonable security of their information is a critical part of the responsibility Resist undertakes in carrying out its work. Equally important to our success are prompt and accurate gift acknowledgments and processing, as well as wise use of limited organizational resources in order to advance the larger mission.

Given the vast amount of work staff must do, and the need to provide donors with quick and accurate acknowledgments and information, and the practice of similarly sized organizations, we recommend the following:

1. Interns and volunteers sign a confidentiality agreement that is explained to them by their supervisor and spells out the need for complete confidentiality of all personal information shared at Resist, including donor names, addresses and any other information to which they have access.
 - a. Will not share information or repeat information of donor information
 - b. If Resist currently has a confidentiality policy in the bylaws or other materials, staff will provide a printout of it to volunteers

- c. If staff do not have a volunteer confidentiality form, the board will create and approve one based on best practices and examples from other organizations.
2. Monetary and gift data entry (including credit cards and cash gifts) should be entered only by staff members.
3. Interns and volunteers have access to address information, including changes of address or entering addresses from newly acquired donors
 - a. If possible, staff create an Excel grid into which volunteers enter addresses, etc. and staff imports those into Sage after reviewing for accuracy. Back-ups should be made prior to uploading information.
 - b. Alternatively, interns and volunteers can enter newly acquired addresses and address changes into Sage, but their access to other fields – and particularly gift fields-- is restricted.
 - c. Supervisors will check for accuracy, either by printing out data or randomly reviewing a sample of data entered or amended.
4. The database supervision would rest with the staff person most associated with it. For donor information residing in Sage, Ravi would serve as the primary supervisor. If interns enter information into Grant-o-matic, either Robin or Yafreisy would supervise. Any data entered into Network for Good for the e-list would be supervised by Saif.
5. No volunteers should access Quickbooks.
6. If staff cannot resolve conflicts, then the non-staff members of the Board Executive Committee will be notified of the dispute and attempt to resolve it in a timely manner.

Question	Bikes not Bombs	Corporate Accountability International	Citizen Schools	Dollars & Sense	GLAD	Grassroots Internat
Do volunteers and interns do any data entry on your donor database?	yes. Mostly personal information and donations	Yes	No -- interns work with volunteer database only [volunteers are in the schools]	yes. Not often, because it concerns Linda to have people doing it who aren't as familiar with our donors. Afraid of getting bad data entered. Also have a database of professors who get our text books, which is bigger than our donor database, and we have a workstudy student who enters that one. Linda does it herself.	Yes	Yes. Interns enter address information -- changes of address for current records and/or new records and addresses for acquisition mailings. Sometimes they help enter appeal records and segmentation codes for our mailings.
If volunteers do have access to the database, what kinds of work do they do? (E.g. do they have access to address fields, bio fields, gift fields, etc.?)	people who do data entry sign something saying they will keep them confidential. They get training. The level of access is based on the complication of the data entry. Straight donations are easy, matching gifts and recurring fits are harder	Mostly edit addresses, but also insert notes and look up phone numbers.	Update contact info and log notes on calls. (Interns tend to come through the Volunteer Department so they work on the volunteer data set, not the donor data set. They do not enter gifts.)	If they are going to enter credit cards, that's in a different program and they do that. That is also the work study student. He's not a volunteer. Interns input credit card info sometimes. But we are really careful about who we allow to do that -- biggest concern is accuracy (vs. theft, etc.)	Mostly enter bio info, but also add new records. They are allowed to edit addresses. Event interns do a lot of work prospecting for auction donations.	They can view the entire Raisers Edge record. They have data entry permissions which means they can add new records, enter in new addresses and notes, but they can't delete anything. Have had Development Interns who have entered gift batches as well.
What, if any, security measures do you have in place for non-staff access to the database?	extensive training process.	Raiser's Edge allows them to set security groups just for volunteers. Volunteers cannot query or export names and have no access to gift fields.	Interns have the same restrictions as the Vol Dept. staff. Access is determined by login name.	nothing in particular. We mostly have work study students enter gifts and data, and they are not really volunteers since they are paid.	Raiser's Edge allows them to set security groups just for volunteers. Their ability to edit or delete is severely limited. None have entered gift-related info in the past few years. They brought in volunteers to do that before but it was rare.	Access to different levels of the data base are restricted, based on their login privileges. Also certain fields are protected and cannot be changed unless you have administrative level login. The database is password protected and the passwords need to be changed every 3 months.
How do you prepare your volunteers to work with the database?	how to use our data base, how to enter data. Format that we use to enter data.	Fill out a confidentiality form beforehand	2-3 hours initial training on recruiting volunteers, which includes database training	we have a training session, individually.	Training session to intro them to a constituent record, show all tabs, practice creating & finding records, etc.	Interns are trained one-on-one, and also have a written how-to handbook that includes step-by-step instructions.
Who and how often do you check to make sure data entry is accurate and complete?	quality check happens when we're doing major mailings or the phone-a-thon. We will see multiple records for things and do clean up then. The trainer also does spot-checking for newer volunteers, but once they are trusted, that spot-checking doesn't happen as much.	Staff might catch mistakes at random but there's no system to do so.	Checking is part of the staff job description. Staffer runs reports on all intern work for specific time intervals. Report goes into her inbox. She follows up w/intern if there are mistakes.	Spot check at first. Make sure they know what they are doing. After that we just keep our fingers crossed.	Staff might catch mistakes at random but there's no system to do so. (But in-kind auction gifts and bios don't have much error.)	For addresses, information is spot-checked after data entry. For gift entry, interns can enter gifts, but cannot "commit" a batch. Every batch must be reviewed before it is submitted for final approval.
What steps do you take to ensure confidentiality of donor information?	Volunteers sign a confidentiality form (which Jodi will send)	Volunteers complete confidentiality form, work in the same room as the staff, and often work in Excel so staff imports it.	Only certain staff and no interns have access to donor info.	Don't know. Nothing really per se. We only allow people we trust to input the data.	Volunteers complete confidentiality form. Also, younger (HS age) vols work in Excel and then staff checks and imports it.	Confidentiality is explained to all interns and volunteers, and they are asked to sign a confidentiality agreement.
How many volunteers or interns might have access to the database in a given year?	6 or so. Some board members may have access, but not sure. All staff do.	7 or 8 interns over the year. Interns They come in frequently and as part of a (small) class, so trust is built.	3 at most		Less than 10 but depends on the year.	1 or 2 per semester.
Do you have a policy about information confidentiality?	Yes, and we ask interns to sign a confidentiality agreement.	Yes, there is a donor privacy policy on mailings and on the website but they don't specifically direct volunteers to read it.	Yes, for interns: nothing they see can be shared. (They can see volunteer email addresses, for example.)	nothing written or formal. Just before they start working on it, we explain the importance of confidentiality. It's made clear verbally.	Written on confidentiality form. Also, when interns start, they meet with HR.	Yes, all donor information is confidential. Interns and volunteers sign an agreement. Board members are asked to keep information confidential but do not sign an agreement.
What database(s) do you use?	Civil CRM	Raisers Edge	Salesforce	At least 3 databases: one for donors, one for book orders that is mostly professors, and one for credit cards. But for donors, it's really just one.	Raisers Edge	For donor info and gifts, we use Raisers Edge. For e-mail and e-subscriptions, we use DIA/Salsa.
Do you have any back-up plans	Keep paper copies and redundancies. E.g. a check log, photo copies of checks and thank you letters for major donors (\$200+).					We keep photocopies of all MDN checks and information, and print copies of each deposit batch.

Development Report February 3, 2013

1. 2012 Income Breakdown by Giving Levels

(See 2012 Donations - Breakdown by Giving Level report)

The attached *2012 Donations - Breakdown by Giving Level* report breaks down RESIST's 2012 donations by levels of giving (\$25 and under, \$25.01 - \$50, \$50.01 - \$100, etc.). It is useful to note where our contributions come from. Below are some highlights:

- The bulk of donors in 2012 – 85.69% or 4,558 individuals – donated \$100 or less last year. They provided for 19.58% of our income. The largest source for new small donors is our twice a year prospect mailings, which goes out to about 100,000 people from a host of progressive mailing lists. Over time, hopefully some of these small donors become pledge contributors or increase their gifts to the next level of giving.
- In the middle we have 10.55% or 561 donors who gave between \$101 and \$500. They contributed 12.67% of our income. I will be focusing more of our outreach efforts at these donors; hoping to get some of these donors to become major donors. These donors, and major donors, are the target group for most of the house parties and events I will be devoting considerable amount of time on this year.
- On the other end there are 3.76% or 200 donors who gave us \$500 or more. They contributed 67.75% of our total income last year. These donors, many of whom used to be mid-level contributors, are becoming an increasing larger source of RESIST's income. They are going to provide the income RESIST needs to grow in the coming years.

2. RESIST Income by Campaigns - Five Year Overview

(See 2008 – 2012 Income by Campaign report)

The attached *2008 – 2012 Income by Campaigns* report looks at income from the various fundraising “campaigns” at RESIST – Pledge, Newsletter, Renewals, Prospects, Major Donors, and Foundations – over the last five years. I have excluded bequests.

The report shows the steady growth of income coming from Major Donor. As I said earlier, I believe the percentage of income coming from Major Donors is going to continue to increase. Which means a larger portion of my time is going to have to focus on major donor solicitation and cultivation - such as more house parties and events focused on recruiting and cultivating these donors.

On staff we have talked about the need to have an organizational-wide conversation about what it means to continue to raise a larger and larger portion of our funds from major donors. Bringing in and cultivating major donors requires paying some additional attention to them, more than we pay our small to mid-size donors. This also means organizing events exclusively focused on major donors. From conversations we have had on staff, it seems the organization, and I, would benefit from a larger conversation on this subject. I am hoping this could be one of the conversations we have at the retreat.

3. Development Committee

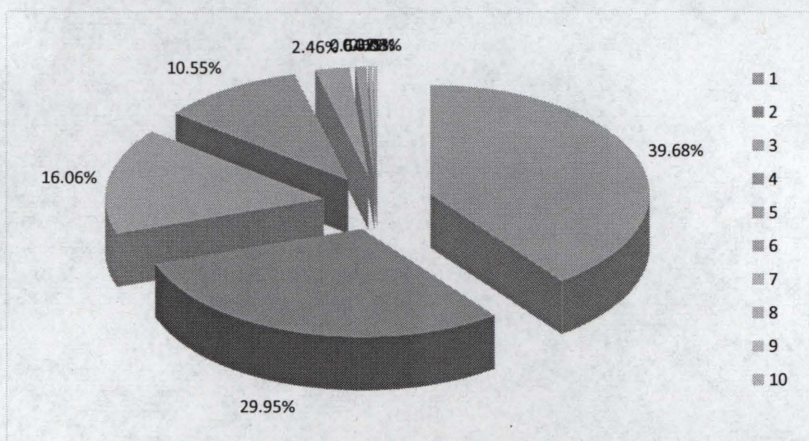
Over the next couple of months the Development Committee will be working with me to start developing a 5 Year Fundraising Strategy and Plan; which will take us through our 50th Anniversary. I am hopeful that the Board Retreat will help us develop a clear sense of where we want RESIST to be in 2017, which will help be create a plan to support our programmatic goals over the next 5 years.

The Committee will also discuss ways to frame an organizational-wide conversation around major donors fundraising at RESIST.

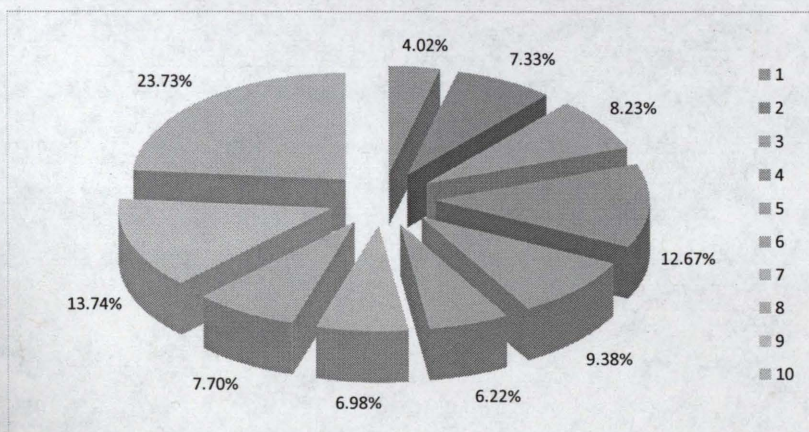
**Income By Campaign
2008 - 2012**

	2008 Income	Change	(% of Income)	2009 Income	Change	% of Income	2010 Income	Change	% of Income	2011 Income	Change	% of Income	2012 Income	Change	% of Income	2013 Budget	Change	% of Income
Income																		
Pledges	140,008	90.75%	23.41%	140,338	100.24%	22.56%	147,302	104.96%	20.78%	145,355	98.68%	18.18%	129,656	89.20%	14.80%	130,000	100.27%	14.90%
Newsletter	42,725	112.78%	7.14%	49,871	116.73%	8.02%	40,952	82.12%	5.78%	44,233	108.01%	5.53%	37,475	84.72%	4.28%	50,000	133.42%	5.73%
Renewal Mailings	198,548	112.24%	33.20%	187,359	94.36%	30.11%	176,637	94.28%	24.92%	239,385	135.52%	29.94%	178,401	74.52%	20.37%	200,000	112.11%	22.92%
Prospecting	58,955	94.84%	9.86%	45,107	76.51%	7.25%	66,479	147.38%	9.38%	67,939	102.20%	8.50%	56,628	83.35%	6.47%	65,000	114.78%	7.45%
Major Donors	0	N/A	0.00%	0	N/A	0.00%	274,153	N/A	38.68%	265,493	96.84%	33.20%	362,099	136.39%	41.34%	400,000	110.47%	45.85%
Unsolicited	155,745	78.55%	26.05%	177,524	113.98%	28.53%	1,255	0.71%	0.18%	2,688	214.18%	0.34%	1,625	60.45%	0.19%	2,500	153.86%	0.29%
Foundations	2,000	N/A	0.33%	22,000	1100.00%	3.54%	2,000	9.09%	0.28%	34,494	1724.70%	4.31%	110,000	318.90%	12.56%	25,000	22.73%	2.87%
TOTAL	597,981	94.99%	100.00%	622,200	104.05%	100.00%	708,778	113.91%	100.00%	799,586	112.81%	100.00%	875,883	109.54%	100.00%	872,500	99.61%	100.00%
# of Donations	7,234			7,053			7,562			8,203			8,002					
# of Donors	4552			4,510			4,716			5,381			5,338					

Category of Donors	Number of Donors	% of Donors	Donations	% of Donations	Avg. Gift
Donors \$25 and under	2,110	39.68%	\$37,083.80	4.02%	\$17.58
Donors Between \$26 - \$50	1,593	29.95%	\$67,505.04	7.33%	\$42.38
Donors Between \$51 - \$100	854	16.06%	\$75,819.57	8.23%	\$88.78
Donors Between \$101 - \$499	561	10.55%	\$116,738.75	12.67%	\$208.09
Donors Between \$500 - \$1,000	131	2.46%	\$86,441.03	9.38%	\$659.86
Donors Between \$1,001 - \$2,500	34	0.64%	\$57,351.25	6.22%	\$1,686.80
Donors Between \$2,501 - \$5,000	17	0.32%	\$64,325.01	6.98%	\$3,783.82
Donors Between \$5,001 - \$10,000	8	0.15%	\$70,921.30	7.70%	\$8,865.16
Donors Between \$10,001 - \$25,000	6	0.11%	\$126,600.00	13.74%	\$21,100.00
Donors Over \$25,000	4	0.08%	\$218,705.61	23.73%	\$54,676.40
TOTAL	5,318	100.00%	\$921,491.36	100.00%	\$173.28



Number of Donors in Giving Level



Percent of Total Donations

<u>\$100 and Under</u>	
# of Donors	4,558
Percent of Donors	85.69%
Total Contribution	\$180,408
% of Total Contributions	19.58%
Average Gift	\$39.58

<u>Between \$101 - \$499</u>	
# of Donors	561
Percent of Donors	10.55%
Total Contribution	\$116,738.75
% of Total Contributions	12.67%
Average Gift	\$659.86

<u>\$500 and Over</u>	
# of Donors	200
Percent of Donors	3.76%
Total Contribution	\$624,344.20
% of Total Contributions	67.75%
Average Gift	\$3,121.72

RESIST
Loans to Operations Status
12/31/2012

1. Current Required Repayments of Loans to Operations

Schleimer	\$111,515
Board Reserve / Operating Fund	\$ 72,733
Bequest Account (Schleimer and Baker)	<u>\$ 80,000</u>
Total	\$264,248

2. Bank and Investment Account Balances

Eastern Bank Checking	\$365,000
Operating Reserve 109707	\$66,118
RESIST Funds 035472	\$135,462
Bequests 035370	\$150,394
Bequest Investments 35537	\$118,093
Hope Credit Union	<u>\$ 21,000</u>
	\$856,067

RESIST Finance Narrative

January 1, 2012, to December 31, 2012: Un-reconciled

Accompanies Statement of Net Assets and Statement of Activities

BIG PICTURE

Our *net income* (income less expenses) for January 1, 2012, through December 31, 2012, was a *loss* of about **\$4,398**. In our annual budget for this time period, we expected to have a net loss of **\$39,639** - which means that we are **\$35,241** ahead of where we expected to be at this time.

Income is higher than expected by **\$19,114**. *Expenses* are approximately **\$16,127** lower than anticipated. This means we have a difference of approximately **\$35,241** between where we expected to be at this time and where we actually are.

In our 2012 annual budget, RESIST planned to utilize \$40,000 from two bequests to cover the anticipated shortfall. \$30,000 will be from the Ed Baker Bequest to pay for additional grant spending. \$10,000 will be a loan from the Phillip Schleimer Bequest for new fundraising initiatives and to cover increased fundraising personnel costs. In the final analysis, this means that RESIST will only need to utilize approximately \$4,398 to cover the shortfall.

STATEMENT OF NET ASSETS (ITEM A)

At this time, RESIST has assets of approximately \$879,669. This is about **\$17,011** less than we had at this time in 2011. The decrease in assets is primarily due to: 1) the Board authorization of approximately \$11,000 in additional grant spending; 2) expenses exceeding income by \$4,398; 3) lower expense spending of approximately \$5,000; and 3) a shortfall of \$64,507 in 2011 which reduced assets.

Note: The net asset level that the Board requires the organization to maintain is \$350,000.

STATEMENT OF NET ACTIVITIES (ITEM B)

Revenue:

Revenue is about **\$19,114** higher than budgeted: \$948,534 actual vs. \$929,420 in the budget.

Gifts and Pledges: **\$20,977** higher than budgeted

- *Internal mailing* contributions are approximately **\$111,468** less than budgeted. Income from the pledge program is **\$27,344** lower than expected. Appeals to current donors are **\$71,599** less than expected. Revenue from the *Newsletter* is **\$12,525** less than expected.
- *Prospect mailing* contributions are **\$19,372** under budget.
- *Special Contributions* are **\$151,187** higher than budgeted.

Board Fundraising is **\$1,427** less than budgeted.

Unsolicited Gifts (donations under \$500) were **\$3,375** less than expected.

Major Donor gifts outperformed budget expectations by **\$72,099**. Just a reminder that there has been a change in classification of donations over \$500. A significant number of current Major Donor donations were previously categorized as Internal Mailing or Unsolicited gifts.

One *Foundation Gift* of \$10,000 has been received from the Bardon-Cole Foundation. A second gift from the Craigslis Foundation of \$100,000 was received at year end. As a result Foundation Gifts outperformed budget expectations by **\$95,000**.

Three *Bequests* were received in 2012, for a total of \$31,073, approximately **\$9,000** behind budget. RESIST did receive notice of an additional \$1,000 bequest from the Trust of Carol K. Capizzi. The trust is currently tied up in legal proceedings and it is unclear when the bequest will be received. RESIST received a final distribution of 24,600 from the Estate of Ed Baker. Nancy Baker notified the office that this money is to be deposited in the Ed Baker Memorial Fund.

Notes on Income:

1. It is important to read the performance of the renewal mailings (**\$71,599**) in conjunction with the major donor gifts (**\$72,099**). When read together these items essentially cancel each other out and the re-classification of donors will be reflected in the 2013 budget.
2. *Newsletter* income (**\$12,525**) was directly impacted by two facts: a) only five issues of the *Newsletter* were published in 2012 instead of 6; and b) the November/December issue of the *Newsletter*, which generates a significant return, was not dropped until the end of the year with a significant number of donations arriving in January 2013. In addition, a letter has gone out to lapsed *Newsletter* donors notifying them that they will no longer continue to receive new issues unless they notify RESIST of their desire to continue their subscription.
2. The Pledge program has seen a loss in membership as donors have indicated that their economic situation has changed. A number of former Pledge donors have chosen to donate only once or twice a year at a time when their income will allow it. In addition, donors who had not given in several years were removed from the Pledge program and will receive renewal mailings instead.

Bottom Line: Gifts and Pledges are ultimately performing better than expected.

Investment Income: **\$6,028** higher than budgeted

- *Interest and dividends* are **\$470** under budget.
- *Realized gains or losses* on the sale of investments are a loss of **\$1,915**.
- *Unrealized gains or losses* on investments are a gain of **\$8,413** over budget.

Bottom Line: Investments have been performing at or above market during 2012. Losses reflect the change in value of donated stocks, rather than RESIST's investment choices.

Expenses:

Expenses are about **\$16,127 less** than budgeted: \$952,932 actual vs. \$969,059 in the budget.

Fundraising expenses: **\$5,667 less** than budgeted

- *Internal mailing* costs are about **\$2,824** over the budgeted amount (Pledge: **\$1,048**, ABC: **\$3,871**). This reflects a decision to re-direct a portion of the \$10,000 Schleimer loan to operations from e-prospecting to renewal mailings.
- *Prospect mailing* costs are about **\$4,809** under the budgeted amount.
- *Special Event* costs are **\$4,241** under the budgeted amount. This reflects the fact that RESIST has not held any house parties that were budgeted for 2012

- *Misc, fundraising costs* are approximately **\$1,460** over budget. This is primarily due to special printing costs that were incurred for “thank you” letterhead.

Program expenses: **\$431** more than budgeted

- *Grants Program* allocations are **\$10,875** over budget. General Support grants are **\$17,200 under** budget and Multi-Year grants are **\$36,000** over. Accessibility grants are **\$4,000 under** budget. Technical Assistance grants are **\$1,500** more than budgeted. Emergency grants are **\$2,000 under** budget.

During 2012, the Board authorized this additional spending during regular Board meetings.

- *Newsletter* costs are **\$6,745** less than budgeted. As noted above, only five issues of the *Newsletter* were printed and mailed during 2012 as opposed to the six issues in the budget.
- *Web site* expenses are **\$72** under budget.

Bottom Line: 2012 is the third of five years where RESIST has an additional \$30,000 from the Ed Baker Bequest to expend on grant allocations. Once this money has been depleted the Board will need to determine whether or not to continue grantmaking allocations at this level.

Administrative Expenses: **\$10,029** under budget

- *General and Administrative* expenses are **\$10,814** less than budgeted. Advertising costs are **\$1,345** lower than expected. State charitable registration filing fees are **\$1,139** lower than expected. Accounting fees are **\$4,108** lower than expected. Travel and meeting expenses are **\$2,552** lower than expected.

Bank and Credit Card fees are **\$1,394** higher than expected. This is due to the increase in credit card donations. The good news is that there are more on-line donors. The mixed news is that the donations are not as high as would be liked for each new donor.

- *Personnel* expenses are **\$1,323** more than budgeted.

Personnel costs (excluding health insurance) are **\$1,509** over budget. This is attributed to the raise the Board voted to phase in for Yafreisy.

Health insurance costs are **\$186** over budget.

A

RESIST, INC.
Statement of Financial Position
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS:		
Cash	\$ 379,815	\$ 186,455
Investments	474,596	684,894
Grants Receivable, Current	0	0
Prepaid Expenses, Inventory and Other Current Assets	19,909	19,982
Total Current Assets	<u>874,320</u>	<u>891,331</u>
Property and Equipment, Net	<u>3,119</u>	<u>3,119</u>
OTHER ASSETS		
Grants Receivable, Long-Term	0	0
Deposits	2,230	2,230
Total Other Assets	<u>2,230</u>	<u>2,230</u>
Total Assets	<u><u>879,669</u></u>	<u><u>896,680</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Grants Payable	\$ 84,300	\$ 84,300
Accounts Payable and Accrued Expenses	9,177	21,370
Accrued Payroll and Related Costs	12,394	13,569
Total Liabilities	<u>105,871</u>	<u>119,239</u>
NET ASSETS		
Net Assets, Beginning of Year	777,440	841,947
Change in Net Assets	(3,642)	(64,506)
Net Assets, End of Period	<u>773,798</u>	<u>777,441</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>879,669</u></u>	<u><u>896,680</u></u>

RESIST
Profit and Loss Statement
As of December 31, 2012

B

	12/31/12 Unreconciled	Budget 2012	+ / - Budget
Income			
Internal Mailings	\$345,531	\$457,000	(\$111,469)
Prospect Mailings	\$56,628	\$76,000	(\$19,372)
Special Contributions	\$509,567	\$357,750	\$151,817
Special Events	\$2,014	\$10,000	(\$7,986)
Investments	\$32,528	\$26,500	\$6,028
Other	\$2,266	\$2,170	\$96
Total Income	\$948,534	\$929,420	\$19,114
Expenses			
<i>Fundraising</i>			
Internal Mailing Costs	\$49,074	\$46,250	\$2,824
Prospect Mailing Costs	\$71,941	\$76,750	(\$4,809)
Major Donor Costs	\$99	\$1,000	(\$901)
Special Event Costs	\$259	\$4,500	(\$4,241)
Misc. Fundraising Costs	\$8,410	\$6,950	\$1,460
Total Fundraising Costs	\$129,783	\$135,450	(\$5,667)
<i>Program</i>			
Grants	\$341,875	\$331,000	\$10,875
Grants Program	\$3,161	\$7,650	(\$4,489)
Newsletter	\$32,605	\$39,350	(\$6,745)
Website	\$2,528	\$2,600	(\$72)
Total Program Costs	\$380,169	\$380,600	(\$431)
<i>Other</i>			
Personnel	\$351,814	\$350,491	\$1,323
General and Administrative	\$88,404	\$99,218	(\$10,814)
Board Expenses	\$2,762	\$3,300	(\$538)
Total Other Costs	\$442,980	\$453,009	(\$10,029)
Total Expenses	\$952,932	\$969,059	(\$16,127)
Total Income (Loss)	(\$4,398)	(\$39,639)	\$35,241
<i>Other Income/Expense</i>			
Ed Baker Bequest	\$30,000	\$30,000	\$0
Marianne Wells Bequest	\$0	\$0	\$0
Phil Schleimer Bequest	\$10,000	\$10,000	\$0
Net Income (Loss)	\$35,602	\$361	\$35,241

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Expense			
Internal Mailing Costs			
Pledge Program			
Printing	935	1,750	(815)
Postage	2,382	2,500	(118)
Mailhouse	2,185	2,500	(315)
Consultant	200	0	200
Total Pledge Program	5,702	6,750	(1,048)
ABC/House Mailings			
Printing	11,176	10,000	1,176
Postage	7,570	7,000	570
Mailhouse	9,021	7,500	1,521
Consultant	13,875	15,000	(1,125)
Photos and Graphics	1,729	0	1,729
Total ABC/House Mailings	43,371	39,500	3,871
Total Internal Mailing Costs	49,073	46,250	2,823
Prospect Mailing Costs			
Printing	24,313	20,500	3,813
Postage	25,812	23,000	2,812
Mailhouse	10,580	9,000	1,580
Consultants	6,125	8,000	(1,875)
Photos and Graphics	780	1,250	(470)
List Rentals	4,331	15,000	(10,669)
Total Prospect Mailing Costs	71,941	76,750	(4,809)
Major Donor Costs			
Printing	0	500	(500)
Postage	99	500	(401)
Consultants	0	0	0
Total Major Donor Costs	99	1,000	(901)
Special Events			
Auction	0	0	0
Consultant	0	0	0
House Parties	76	4,500	(4,424)
Printing	0	0	0
Postage	184	0	184
Total Special Events	259	4,500	(4,241)
Misc. Fundraising Costs			
Administrative Fees	408	200	208
Books and Subscriptions	1,574	2,000	(426)
Equipment Rental & Maintenance	206	150	56
Printing	3,691	750	2,941
Postage	2,079	2,750	(671)
Supplies	314	100	214
Promo Merchandise	115	500	(385)
Travel and Meetings	22	500	(478)
Total Misc. Fundraising Costs	8,410	6,950	1,460

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Income			
Internal Mailings			
Pledges	129,656	157,000	(27,344)
Newsletter	37,475	50,000	(12,525)
ABC/House mailings	178,401	250,000	(71,599)
Total Internal Mailings	345,532	457,000	(111,468)
Prospecting	56,628	76,000	(19,372)
Special Contributions			
Bequests	31,073	40,000	(8,927)
Board Fundraising	573	2,000	(1,427)
E-Fundraising Campaigns	2,647	4,000	(1,353)
Employer Matching Grants	750	300	450
Foundations	110,000	15,000	95,000
Major Donors	362,099	290,000	72,099
Unsolicited	1,625	5,000	(3,375)
Baker Memorial Fund	0	1,000	(1,000)
Cohen Memorial Fund	50	0	50
Holmes Memorial Fund	150	150	0
Kurtz Memorial Fund	600	300	300
Total Special Contributions	509,567	357,750	151,817
Special Event Income			
Auction	0	0	0
Advertising	0	0	0
Corporate Sponsors	0	0	0
Foundation Grants	0	0	0
House Parties	0	10,000	(10,000)
In-Kind Gifts or Services	0	0	0
Individual Donors	2,014	0	2,014
Misc Income	0	0	0
Organizational Sponsors	0	0	0
Raffle	0	0	0
Ticket Sales	0	0	0
Total Special Event Income	2,014	10,000	(7,986)
Misc. Revenue			
Fiscal Sponsorship Fees	16	70	(54)
In Kind Goods or Services	0	0	0
NWTRCC	1,075	1,500	(425)
Royalties	24	100	(76)
Merchandise Sales	1,151	1,500	(349)
Merchandise Expenses	0	(1,000)	1,000
Total Other Revenue	2,266	2,170	96
Investment Income			
Dividends and Interest	5,030	5,500	(470)
Total Investment Income	5,030	5,500	(470)
Realized Gain (Loss)	1,085	3,000	(1,915)
Unrealized Gain (Loss)	26,413	18,000	8,413
Total Income	948,534	929,420	19,114

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Communications Program			
Newsletter Costs			
Printing	15,802	18,000	(2,198)
Postage	7,999	12,750	(4,751)
Mailhouse	8,092	7,500	592
Consultants	713	700	13
Photos and Graphics	0	400	(400)
Total Newsletter Costs	32,605	39,350	(6,745)
Website & Internet	2,528	2,600	(72)
Total Communications Program	35,133	41,950	(6,817)
Grants Program			
Grant Allocations			
General Support Grants	232,800	250,000	(17,200)
Multi-Year Grants	96,000	60,000	36,000
Emergency Grants	1,500	3,500	(2,000)
Technical Assistance Grants	4,500	6,000	(1,500)
Accessibility Grants	0	4,000	(4,000)
NWTRCC Grants	1,075	1,500	(425)
Baker Memorial Grant	500	500	0
Cohen Memorial Grant	500	500	0
Holmes Memorial Grant	500	500	0
Kurtz Memorial Grant	500	500	0
Salzman Memorial Grant	4,000	4,000	0
Total Grant Allocations	341,875	331,000	10,875
Equipment Rental	2,423	2,900	(477)
Library	0	0	0
Membership and Dues	0	400	(400)
Printing	164	600	(436)
Postage	378	750	(372)
Travel and Meetings	196	3,000	(2,804)
Total Grants Program	345,036	338,650	6,386
Personnel			
Employee Salaries	234,484	232,120	2,365
Payroll Taxes	19,786	20,890	(1,104)
Pension Plan Match	9,379	9,284	95
Health Insurance	86,587	86,772	(186)
Workers Compensation	1,078	425	653
Staff Development	500	1,000	(500)
Total Personnel	351,814	350,491	1,323
General and Administrative			
Advertising and Outreach	1,155	2,500	(1,345)
Books & Subscriptions	175	250	(75)
Depreciation and Amortization	0	750	(750)
Donated Materials and Supplies	0	0	0
Dues, Fees and Fines			
Bank & Credit Card Fees	7,894	6,500	1,394
Dues	0	200	(200)
Finance Charges	63	100	(37)
Late Fees and Fines	253	250	3
Total Dues, Fees and Fines	8,210	7,050	1,160
Equipment Rental & Maintenance	1,550	2,000	(450)

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Filing Fees - State	3,861	5,000	(1,139)
Insurance			0
Director and Officers	2,225	2,400	(175)
Liability	697	750	(53)
Property	1,058	1,250	(192)
Total Insurance	3,980	4,400	(420)
Minor Office Equipment	1,280	1,000	280
Occupancy Expenses			
Rent	45,420	48,030	(2,610)
Repairs and Maintenance	2,034	250	1,784
Utilities	2,906	3,500	(594)
Sub Lease (rent)	(20,100)	(19,212)	(888)
Sub Lease (utilities)	(996)	(1,400)	404
Total Occupancy expenses	29,264	31,168	(1,904)
Printing & Copying	23	650	(627)
Postage, Shipping, Delivery			
US Post Office	431	650	(219)
Postage Due/BRE Costs	5,665	5,000	665
Total Postage, Shipping, Delivery	6,095	5,650	445
Professional Fees			
Accounting	20,892	25,000	(4,108)
Brokerage fees	2,149	2,500	(351)
Consultant	2,563	1,000	1,563
Temporary Help	0	0	0
Total Professional Fees	25,604	28,500	(2,896)
Supplies	3,776	3,800	(24)
Telephone	2,233	2,750	(517)
Travel & Meeting Expenses			
Conference & Meeting Fees	0	500	(500)
Meals & Food	908	750	158
Travel	290	2,500	(2,210)
Total Travel & Meeting Expenses	1,198	3,750	(2,552)
Total General and Administrative	88,405	99,218	(10,813)
Taxes	0	0	0
Board Expense			
Postage	23	50	(27)
Travel	2,095	2,500	(405)
Food	644	750	(106)
Total Board Expense	2,762	3,300	(538)
Total Expense	952,931	969,059	(16,128)
Net Ordinary Income	(4,397)	(39,639)	35,242
Receivable Income/Transfer	40,000	40,000	
Net Income	35,603	361	35,242

RESIST

2013 Budget Narrative

Fiscal Overview

This budget was prepared as the result of a look back at trends over a three year period of RESIST's income and expenses. Line item increases or decreases are proposed based upon that trend analysis.

Prior Fiscal Policy, 1996 - 2011:

1. Ordinary Expenses and Income

In order to engage in appropriate fiscal management and ensure the long-term health of the organization, the Board must ensure that ordinary income is sufficient to cover ordinary expenses. In the event that ordinary income is incapable of covering ordinary expenses, the Board should either raise additional income or cut expenses.

2. Board Designated Net Assets - General Policy

All temporarily restricted (also known as Board Designated) funds must be maintained at current principal levels.

3. Memorial Funds

The RESIST Funds Account will hold the principal and income from all Memorial Funds established at RESIST. The Funds Account includes: The Baker Memorial Fund, the Cohen Memorial Fund, the Holmes Memorial Fund, the Kurtz Memorial Fund and the Salzman Memorial Fund. Currently, this account totals approximately \$135,462.

4. Operating Funds

RESIST will maintain \$25,000 in cash on hand each year in the Operating Fund to cover the costs of any temporary cash shortfall.

5. Board Reserve

RESIST will reserve \$60,000 to cover any unanticipated expenses which might arise during the course of a single year.

6. Phillip Schleimer Bequest

a. Bequest Income

Income generated from investment of the principal of Phil Schleimer's bequest may be considered part of RESIST's regular income stream and can be used for general operating expenses.

b. Bequest Principal

The principal of Phil Schleimer's bequest can only be used for the specific purpose of developing long term and sustainable programs (e.g. a major donor program). Any amounts used from the principal to fund these programs must be returned within a reasonable period. An appropriate use of the principal assets for long term and sustainable programs should be determined on a case-by-case basis by the Finance Committee. The principal should not be used to augment RESIST's regular income stream and pay for general operating expenses.

In **2007** the Board voted balance the FY08 budget utilizing approximately \$41,000 of the Phil Schleimer bequest principal to offset new development costs. The Board voted to re-pay the Fund within three years. In **2010** \$38,000 was transferred from this account to cover a short-term cash flow issue. In 2010, \$27,000 of the \$81,000 loan to operations was been repaid. \$54,000 was repaid in 2011. In **2012** the Board voted to spend \$10,000 on a pilot e-fundraising campaign to prospect for new donors. After determining that this pilot program would be untenable at this time, the funds were re-allocated to direct mail prospecting in the Fall of 2012. They are to be repaid by the Fall of 2015.

7. Total Fund Balance Reserve

The total fund balances which RESIST should not fall below is the combined total of the Memorial Funds, Operating Fund and Board Reserve. Currently this amount is \$220,462. The Finance Committee will be exploring the use of reserve fund income to offset general operating costs.

8. Marianne Wells Bequest

In **2009** the Board voted on the use of the distribution of \$100,000 from the Estate of Marianne Wells as follows:

1. Use \$50,000 to boost the remaining 3 grant cycles of 2009 and use any leftover funds in 2010.
2. Use \$10,000 to upgrade and make changes to the *Newsletter* and the website.
3. Use \$3,000 in 2010 to increase the Newsletter budget for printing expenses.
4. Use \$28,100 to implement a major donor program and boost direct mail efforts.

While these funds have been allocated, the Trustees of the Estate did not release the beneficiary distributions until December, 2010. In **2011**, \$25,000 was used to support the major donor and direct mail programs. A small portion of these funds remain available for Communications related upgrades.

9. C. Edwin Baker Bequest

In **2010**, RESIST received a bequest in the amount of \$250,000 from the Estate of RESIST donor C. Edwin Baker. The Board voted on the distribution of the bequest as follows:

1. \$100,000 to be used for general operating support.
2. \$15,000 to set up the Ed Baker Memorial Fund.
3. \$135,000 to use as the base for increasing the maximum grant award from \$3,000 to \$4,000. The funds will be expended over the course of five years- giving RESIST a chance to develop new fundraising strategies to stabilize the increase.

In **2012**, RESIST received a final distribution from the Ed Baker Estate of \$26,400. Nancy Baker has directed that these funds be deposited in the Ed Baker Memorial Fund.

In **2011** and **2012**, RESIST used \$30,000 to support the grantmaking program

10. Oversight and Transparency of Loans to Operations

In **2012** the Board approved a policy for the terms and reporting requirements of loans to operations.

In the event that RESIST's unrestricted assets are insufficient to cover operating expenses, RESIST may make loans to operations from its "temporarily restricted" funds. The Board of Directors delegates to the Finance Committee the power to review any request for a loan to operations.

To ensure transparency and oversight of this process, the following steps must be followed:

1. Staff shall provide the Finance Committee with current financial statements, including a Balance Sheet, a Statement of Activities and a narrative detailing the current financial status.
2. Staff shall provide the Finance Committee with a list of outstanding bills and expenses reasonably anticipated to be incurred over the next three months.
3. Staff shall provide the Finance Committee with a list of all current outstanding loans to operations and their repayment schedules.
4. Staff shall provide a request to authorize a transfer of assets from "temporarily restricted" funds as a loan to operations, detailing: the amount of the transfer requested, identifying the accounts from which the transfer will occur, the terms for repayment of the loan and a new total for outstanding loans to operations.
5. The Staff shall endeavor to ensure that loans to operations are repaid in a timely manner, which is not to exceed three years.
6. The Finance Committee shall review any staff request for a loan to operations in a timely way and provide (or withhold) authorization for such a loan.
7. The Finance Committee will report any such authorized (or withheld) loan to operations to the full Board at the next regularly scheduled Board meeting to ensure transparency and oversight of this process.

FY 2013 Special Notes

Major Donor Solicitations and Program Costs

This budget reflects projections of an increase in income from current and new major donors in 2013. Major donors are defined as donors giving over \$500 in a single year. The Fundraising Committee has been analyzing major donor giving. This assessment is based on implementation of the major donor campaign in 2011 and 2012.

This budget reflects both income and expenses to implement the major donor program. On the expense side it includes the cost of travel and lodging for major donor visits.

Special Event Income/Expenses

This budget reflects a financial request of \$4,500 for expenses related to planning or hosting special events such as house parties in 2013. It includes revenue projections of \$10,000 from special event fundraising.

Professional Fees/Accounting

The IRS has dramatically increased the level of scrutiny required by auditors for nonprofit organizations. This means that the amount of information that RESIST must provide to Linda Smith will increase as well as the corresponding time she will be required to spend reviewing and testing the data. At the direction of the Finance Committee, Meredith Smith (no relation) has been handling the annual charitable registrations and a large part of the audit preparation.

In 2012, there was a significant decrease in this line item. This decrease was due to the implementation of Meredith Smith's plan for streamlining of all processes related to: 1) costs affiliated with charitable registration in each state; and 2) increased oversight required by the IRS.

Benchmarks:

The Better Business Bureau uses a benchmark system as part of their decision whether or not to give their seal of approval. Using an organization's audited financial statements they look at the organization's program, administration and fundraising expenditures. Their goal is for program spending to be 65% of an organization's annual budget. In 2011, RESIST's program spending was 62% of the budget. In 2012, at a rough estimate, program spending will be 57% of the total expenditures. The 2013 budget projects program spending at 56% of the budget. Our long term goal is to bring this ratio up to 65% or more.

In the past, RESIST's direct grant program and communications expenses (exclusive of administration of the programs) have been close to or exceeding 50% of the total annual budget. In the last several years, as expenses have outpaced income, grant spending has not been able to remain stable as other costs have increased. As a result, direct program expenses are now approximately 40% of the 2013 annual budget, our long term goal is to bring this ratio back up to 50% or more.

Bottom Line

This Finance Committee recommends the FY2013 Budget to the Board for approval after review.

Income

Income Projections

Internal and External mailing Income: Increases in income are predicted from both internal and external mailings. In FY13 income is expected to be approximately the same as 2012 (about \$7,500 more than FY12).

- Pledge income is projected to remain stable.
- Newsletter income is projected to increase by 33% (\$12,525) since there were only five issues of the *Newsletter* in 2012 and there will be six issues in 2013. In addition, a significant portion of the income from the November/December 2012 issue was received in January 2013 given the late mailing date.
- Renewal mailing income will increase by 11% (\$20,319). 2012 income numbers from the first three renewal mailings were impacted by Presidential election giving. The final 2012 renewal mailing met projections. Based upon the final return, it is reasonable to project an increase in renewal income. A review after the first two mailings of the year will help determine the accuracy of this projection and indicate whether the line item should be increased.
- Prospect income is projected to increase by 15% (\$8,500) based upon current response rates. RESIST conducted two prospect appeals in 2008, 2009, 2010 2011 and 2012. However, the prospect mailings in 2012 went to a larger number of people and the final returns were impacted by the election cycle and the former economic conditions. The projection is \$11,000 less than the 2012 budget goal and seems reasonable based upon the response to the final mailing of the year.

Special Contributions:

- Bequests had a significant decrease in 2012 from FY2011. 2010 saw the receipt of the Ed Baker and the Marianne Wells estate distributions (approximately \$350,000). In FY2011, bequests were \$55,000. In 2012 bequests were approximately \$31,000. This budget shows a 50% decrease over the 2012 income (\$16,000).
- Board Fundraising is no longer an integral part of the budget. The FY13 budget reflects this with a projection of \$2,500.
- E-Fundraising Campaigns to current donors are expected to increase by almost 380% (\$7,353) based upon the expansion of e-fundraising skills and campaigns. A significant increase in e-fundraising returns was experienced at the end of 2012. If this pattern remains consistent it is reasonable to believe that there will be an increase during the course of the year.
- Foundation dollars are expected to drop \$85,000 based upon the end of allocations from the Bardon-Cole Foundation and the unlikely chance of repeating the \$100,000 grant from the craigsList Foundation. An award of \$5,000 is projected from Solidago Foundation to cover grant-related travel and a possible smaller grant of \$20,000 from craigsList.
- Major donor contributions of approximately \$400,000 are projected in FY13, an increase of 10% (\$35,000). 2012 major donor donations exceeded 2011 by approximately \$100,000 - reflecting the solidifying of major donor analysis. Embarkation upon year three of the specific major donor campaigns gives reason to believe that an increase of \$35,000 would be reasonable.
- Unsolicited donations reflect gifts of \$500 or less that were completely unexpected or given without regard to solicitation. A budget of \$2,500 would be a small increase over 2012 donations.
- Memorial Fund donations are expected to hold relatively steady from FY2012.

As a result, Special Contributions will show a decrease of approximately 10% (\$52,367) from the FY2012 budget.

Special Event Income:

Income from Special Event fundraising is projected at \$22,500 and reflects revenue projections from house parties. There are already two house parties that will be hosted by major donors in 2013 and a third in the works. The first house party, which will be held in Seattle, is expected to raise \$10,000 based upon the projections of the host.

Investment Income:

Investment income is projected to remain stable in 2013 based on current market projections.

Merchandise Sales:

Tote bag sales are projected to remain stable. Fidel hats and knit caps should continue to sell well.

Restricted Income:

In 2008 the Board voted to set up a fund in Memory of Sharon Kurtz and in 2010 the Board voted to set up the Ed Baker Memorial Fund - both were former RESIST donors who passed away. This budget reflects a projection of a decrease of \$1,300 in FY13 based on 2012 giving.

Total Income:

The projection for 2013 is approximately \$5,000 more in revenue in comparison to FY12 (a 1% increase).

Fund-raising Strategies Proposed for 2013

RESIST's income to expense ratio has decreased over the last few years (with the exception of increased 40th Anniversary giving in 2007). Whereas RESIST benefited from the economic boom of the 1990s, RESIST has continued to experience a proportional drop during the economic downturn of the current market. RESIST has also been negatively impacted by the re-direction of donor funds in response to general elections, political crisis and natural disasters. This is congruent with the experience of other social justice foundations- which have reported a reduction in both major and sustaining gifts. Given that RESIST will also encounter some decreases in the traditional sources of funding, two emphases are suggested for the coming year:

1. Increase outreach to potential major donors.

Continue implementation of this long-term sustainable income stream. Board members should work in conjunction with Ravi Khanna, the Director of Development, to make calls and/or visits to current major donors.

2. Expand the base through expansion of the prospect mailing program.

RESIST will continue to engage in an aggressive donor acquisition project. It is important to maintain donor acquisition to offset (and move past) donor attrition. The costs and benefits of this strategy are already included in the FY13 budget.

3. Hold house parties to increase giving

House parties are already in the works to be held in Seattle, Madison and Ann Arbor – where major donors will be the hosts.

4. Expand Use of Electronic Technology to Increase E-Giving

Given the drop in giving from e-newsletter recipients, expand the use of electronic technology to increase donations from e-newsletter recipients and other donors. In addition, an expanded e-blast program will be developed in order to increase this new income stream.

Expenses

Fundraising Costs

- *Internal Mailings:* A 5% increase in costs (\$2,376) reflects higher printing, postage and mailhouse expenses. The majority of these costs will be directly related to the addition of several thousand new donors who will receive renewal mailings in 2013.
- *Prospect Mailings:* Costs are budgeted to decrease 8% (\$6,436). A portion of this decrease reflects a smaller amount for printing, postage and mailhouse expenses. \$10,000, which will be targeted to expand the e-fundraising campaign, will be requested in 2013.
- *House Parties:* This line item represents the costs to hold several house parties in different parts of the country during 2013. House parties will be timed, to the extent possible, to coincide with grant or communications related conferences.
- *Administrative Fees:* This line item represents fees paid for e-fundraising to Groundspring and Network for Good.
- *Books and Subscriptions:* This line item represents annual technical support paid for Sage, RESIST's donor database.
- *Travel and Meetings:* This line item represents the costs involved in house party and major donor visits.

Program Costs

Grant Program:

- Grant allocations will increase by \$275 utilizing funds from the Ed Baker Bequest. This reflects an increase of \$7,700 in General Support grants and a reduction of \$16,000 in Multi-Year grants. The reduction in Multi-Year grants is a result of several groups which have finished their current funding and are unsure if they will meet the grant guidelines in order to re-apply. The Multi-Year budget leaves room for the Board to add at least five new Multi-Year grants in 2013. This budget also includes funding for Baker, Cohen, Holmes, Kurtz and Salzman Memorial Grant awards. This small increase reflects the fact that the Board added over \$27,000 to the FY2011 budget which was then reflected in the FY2012 budget.

Communications:

- Overall, *Newsletter* expenses should be up 5% in 2013 (\$1,750). Almost 4,000 subscribers will have been removed from the *Newsletter* mailing list between 2010 and January of 2013. These subscribers have had little or no interaction with RESIST over this period of time and received a dedicated mailing asking them to renew their interest in their subscription before removal. This will reduce printing, postage and mailhouse costs for 2013. This line item may need to be evaluated if a significant number of new donors end up receiving the paper version of the *Newsletter*.
- In 2012 there were only five issues of the Newsletter - two 12-page issues (Jan/Feb and Nov/Dec) and three 8-page issues. The publication plan for 2013 will be two 12-page issues (Jan/Feb and Nov/Dec), four 8-page issues.
- *Website costs* include funds used to continue ironing out kinks and creating features on the new site.

Administrative Costs

Personnel:

- Total personnel costs are projected to increase by 9% (\$31,200).
- A 5% increase in the salary line item of \$12,000 reflects: 1) a COLA increase of 1.8% and a base raise of \$5,000 for Yafreisy (as voted by the Board during 2012); 2) It also includes the implementation of the 2012 base raise of \$5,000 for Yafreisy.
- Payroll taxes will increase by 42% (\$8,500) and the pension plan match by 5% (\$400).

- For 2013, the health insurance cost projection assumes 3 family plans and one individual plan for health insurance; 3 family plans and one individual plan for dental insurance. Health insurance providers are expected to request premium increases of up to 4% in April 2013. As a result, the health insurance projection for 2013 is \$95,000 - an \$8,400 increase. This also reflects a higher than expected premium increase in April of 2012 which was not anticipated in the budget.

Bank and Credit Card Fees: This includes all fees paid for credit card usage as well as the credit card processing fees paid to Sage for donations.

Equipment Rental and Maintenance: The Canon copier and Pitney Bowes postage meter costs have been allocated across categories (grants, fundraising and administration). The fees for the Poland Spring water cooler are also found here. These items do not reflect significant increases over current costs.

State Filing Fees: Represents the costs of annual charitable registration fees.

Bottom Line

This budget does not reflect new initiatives given that the Finance Committee has not received any other budget requests from Committees.

RESIST
2013 Budget

	FY09	2010	2011	Budget 2012	12/31/12 Unreconciled	Budget 2013	% Change
Income							
Internal Mailings	377,568	364,891	\$428,972	\$457,000	\$345,531	\$380,000	110%
Prospect Mailings	45,107	66,479	\$67,939	\$76,000	\$56,628	\$65,000	115%
Special Contributions	253,139	\$652,210	\$360,582	\$357,750	\$509,567	\$457,200	90%
Special Events	\$17,526	\$3,646	\$998	\$10,000	\$2,014	\$22,500	1117%
Investments	\$25,363	\$35,164	(\$10,612)	\$26,500	\$32,528	\$32,500	100%
Other	\$1,867	\$6,846	\$1,442	\$2,170	\$2,266	\$1,500	66%
Total Income	\$720,570	\$1,129,236	\$849,321	\$929,420	\$948,534	\$958,700	101%
Expenses							
Fundraising							
Internal Mailing Costs	\$44,116	\$37,379	\$41,183	\$46,250	\$49,074	\$51,450	105%
Prospect Mailing Costs	\$51,617	\$57,864	\$66,506	\$76,750	\$71,941	\$66,505	92%
Major Donor Costs	\$0	\$300	\$0	\$1,000	\$99	\$1,000	1010%
Special Event Costs	\$3,027	\$155	\$0	\$4,500	\$259	\$2,750	1062%
Misc. Fundraising Costs	\$2,860	\$5,702	\$8,845	\$6,950	\$8,410	\$9,450	112%
Total Fundraising Costs	\$101,620	\$101,400	\$116,534	\$135,450	\$129,783	\$131,155	101%
Program							
Grants	\$256,043	\$283,157	\$332,060	\$331,000	\$341,875	\$342,000	100%
Grants Program	\$4,119	\$6,972	\$8,909	\$7,650	\$3,161	\$7,400	234%
Newsletter	\$36,268	\$36,211	\$39,671	\$39,350	\$32,605	\$34,355	105%
Website	\$1,570	\$6,539	\$1,702	\$2,600	\$2,528	\$4,000	158%
Total Program Costs	\$298,000	\$332,879	\$382,342	\$380,600	\$380,169	\$387,755	102%
Other							
Personnel	\$233,186	\$240,182	\$323,046	\$350,491	\$351,814	\$383,002	109%
General and Administrative	\$85,317	\$110,750	\$89,314	\$99,218	\$88,404	\$97,505	110%
Board Expenses	\$2,230	\$2,685	\$2,592	\$3,300	\$2,762	\$4,550	165%
Total Other Costs	\$320,733	\$353,617	\$414,952	\$453,009	\$442,980	\$485,057	109%
Total Expenses	\$720,353	\$787,896	\$913,828	\$969,059	\$952,932	\$1,003,967	105%
Total Income (Loss)	\$217	\$341,339	(\$64,507)	(\$39,639)	(\$4,398)	(\$45,267)	1029%
Other Income/Expense							
Ed Baker Bequest	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	
Marianne Wells Bequest	\$0	\$0	\$25,000	\$0	\$0	\$0	
Phil Schleimer Bequest	\$0	\$0	\$18,000	\$10,000	\$10,000	\$10,000	
Net Income (Loss)	\$217	\$341,339	\$8,493	\$361	\$35,602	(\$5,267)	

**RESIST, INC.
Budget 2013**

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Income							
Internal Mailings							
Pledges	140,338	147,302	145,355	157,000	129,656	130,000	100%
Newsletter	49,871	40,952	44,233	50,000	37,475	50,000	133%
ABC/House mailings	187,359	176,637	239,385	250,000	178,401	200,000	112%
Total Internal Mailings	377,568	364,891	428,972	457,000	345,531	380,000	110%
Prospecting	45,107	66,479	67,939	76,000	56,628	65,000	115%
Special Contributions							
Bequests	51,227	373,753	55,000	40,000	31,073	15,000	48%
Board Fundraising	100	0	1,196	2,000	573	2,500	436%
E-Fundraising Campaigns	0	360	1,347	4,000	2,647	10,000	378%
Employer Matching Grants	293	214	175	300	750	500	67%
Foundations	22,000	2,000	34,494	15,000	110,000	25,000	23%
Major Donors	0	274,153	265,493	290,000	362,099	400,000	110%
Unsolicited	177,524	1,255	2,688	5,000	1,625	2,500	154%
Baker Memorial Fund	0	0	150	1,000	0	1,000	
Cohen Memorial Fund	0	0	0	0	50	50	100%
Holmes Memorial Fund	150	225	40	150	150	150	100%
Kurtz Memorial Fund	1,845	250	0	300	600	500	83%
Total Special Contributions	253,139	652,210	360,582	357,750	509,567	457,200	90%
Special Event Income							
Auction	13,119	125	0	0	0	0	
Advertising	0	0	0	0	0	0	
Corporate Sponsors	1,591	0	0	0	0	0	
Foundation Grants	0	0	0	0	0	0	
House Parties	2,486	3,521	0	10,000	0	20,000	
In-Kind Gifts or Services	0	0	0	0	0	0	
Individual Donors	0	0	998	0	2,014	2,500	124%
Misc Income	0	0	0	0	0	0	
Organizational Sponsors	0	0	0	0	0	0	
Raffle	330	0	0	0	0	0	
Ticket Sales	0	0	0	0	0	0	
Total Special Event Income	17,526	3,646	998	10,000	2,014	22,500	1117%
Misc. Revenue							
Fiscal Sponsorship Fees	143	293	81	70	16	0	0%
In Kind Goods or Services	0	0	0	0	0	0	
NWTRCC	1,554	6,944	935	1,500	1,075	1,000	93%
Royalties	76	106	33	100	24	0	0%
Merchandise Sales	704	1,117	795	1,500	1,151	1,500	130%
Merchandise Expenses	(610)	(1,614)	(403)	(1,000)	0	(1,000)	
Total Other Revenue	1,867	6,846	1,442	2,170	2,266	1,500	66%
Investment Income							
Dividends and Interest	5,026	4,018	5,289	5,500	5,030	5,000	99%
Total Investment Income	5,026	4,018	5,289	5,500	5,030	5,000	99%
Realized Gain (Loss)	(9,521)	3,440	1,664	3,000	1,085	2,500	231%
Unrealized Gain (Loss)	29,857	27,706	(17,565)	18,000	26,413	25,000	95%
Total Income	720,571	1,129,236	849,321	929,420	948,534	958,700	101%

RESIST, INC.
Budget 2013

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Expense							
Internal Mailing Costs							
Pledge Program							
Printing	2,175	1,945	1,325	1,750	935	1,250	134%
Postage	1,484	2,369	2,510	2,500	2,382	2,500	105%
Mailhouse	2,295	2,526	2,485	2,500	2,185	2,400	110%
Consultant	1,755	0	175	0	200	0	
Total Pledge Program	7,709	6,840	6,495	6,750	5,702	6,150	108%
ABC/House Mailings							
Printing	8,273	8,941	8,318	10,000	11,176	11,300	101%
Postage	4,554	6,380	5,775	7,000	7,570	8,000	106%
Mailhouse	9,892	3,325	6,249	7,500	9,021	9,500	105%
Consultant	13,688	11,893	14,347	15,000	13,875	14,500	105%
Photos and Graphics	0	0	0	0	1,729	2,000	116%
Total ABC/House Mailings	36,408	30,539	34,688	39,500	43,372	45,300	104%
Total Internal Mailing Costs	44,116	37,379	41,183	46,250	49,074	51,450	105%
Prospect Mailing Costs							
Printing	15,472	17,191	20,132	20,500	24,313	20,132	83%
Postage	17,404	18,183	22,286	23,000	25,812	22,286	86%
Mailhouse	6,201	9,837	8,394	9,000	10,580	8,394	79%
Consultants	5,115	8,074	5,825	8,000	6,125	5,825	95%
Photos and Graphics	1,010	1,030	700	1,250	780	700	90%
List Rentals	6,415	3,549	9,168	15,000	4,331	9,168	212%
Total Prospect Mailing Costs	51,617	57,864	66,506	76,750	71,941	66,505	92%
Major Donor Costs							
Printing	0	0	0	500	0	500	
Postage	0	0	0	500	99	500	505%
Consultants	0	300	0	0	0	0	
Total Major Donor Costs	0	300	0	1,000	99	1,000	1010%
Special Events							
Auction	2,053	0	0	0	0	0	
Consultant	0	0	0	0	0	0	
House Parties	60	155	0	4,500	76	2,500	3307%
Printing	0	0	0	0	0	0	
Postage	913	0	0	0	184	250	
Total Special Events	3,027	155	0	4,500	259	2,750	1061%
Misc. Fundraising Costs							
Administrative Fees	162	28	53	200	408	500	122%
Books and Subscriptions	0	3,097	1,905	2,000	1,574	1,700	108%
Equipment Rental & Maintenance	0	114	144	150	206	250	121%
Printing	0	628	3,632	750	3,691	750	20%
Postage	2,100	1,560	2,544	2,750	2,079	3,000	144%
Supplies	109	86	36	100	314	250	80%
Promo Merchandise	329	0	334	500	115	500	435%
Travel and Meetings	0	189	196	500	22	2,500	11211%
Total Misc. Fundraising Costs	2,700	5,702	8,845	6,950	8,410	9,450	112%
Communications Program							
Newsletter Costs							
Printing	18,613	17,411	17,482	18,000	15,802	14,555	92%
Postage	8,789	10,932	12,474	12,750	7,999	9,000	113%
Mailhouse	8,326	7,310	7,720	7,500	8,092	8,500	105%
Consultants	350	224	1,700	700	713	2,000	281%
Photos and Graphics	190	334	295	400	0	300	
Total Newsletter Costs	36,268	36,211	39,671	39,350	32,605	34,355	105%
Website & Internet	1,570	6,539	1,702	2,600	2,528	4,000	158%
Total Communications Program	37,838	42,750	41,373	41,950	35,133	38,355	109%

RESIST, INC.
Budget 2013

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Grants Program							
Grant Allocations							
General Support Grants	204,000	190,000	246,400	250,000	232,800	240,500	103%
Multi-Year Grants	36,000	66,000	72,000	60,000	96,000	80,000	83%
Emergency Grants	1,000	4,000	3,500	3,500	1,500	3,000	200%
Technical Assistance Grants	4,000	8,500	0	6,000	4,500	7,000	156%
Accessibility Grants	5,700	4,300	2,500	4,000	0	4,000	
NWTRCC Grants	1,343	5,857	1,660	1,500	1,075	1,500	140%
Baker Memorial Grant	0	500	500	500	500	500	100%
Cohen Memorial Grant	0	0	500	500	500	500	100%
Holmes Memorial Grant	500	500	500	500	500	500	100%
Kurtz Memorial Grant	500	500	500	500	500	500	100%
Salzman Memorial Grant	3,000	3,000	4,000	4,000	4,000	4,000	100%
Total Grant Allocations	256,043	283,157	332,060	331,000	341,875	342,000	100%
Equipment Rental	2,605	2,373	2,609	2,900	2,423	3,000	124%
Library	29	0	0	0	0	0	
Membership and Dues	0	0	400	400	0	400	
Printing	728	689	325	600	164	400	243%
Postage	757	1,344	513	750	378	600	159%
Travel and Meetings	0	2,566	5,063	3,000	196	3,000	1531%
Total Grants Program	260,162	290,129	340,969	338,650	345,036	349,400	101%
Personnel							
Employee Salaries	171,120	157,900	205,799	232,120	234,484	246,388	105%
Payroll Taxes	14,765	13,264	18,506	20,890	19,786	28,189	142%
Pension Plan Match	6,736	6,316	7,440	9,284	9,379	9,845	105%
Health Insurance	39,810	62,099	89,928	86,772	86,587	95,000	110%
Workers Compensation	142	403	628	425	1,078	1,080	100%
Staff Development	613	200	745	1,000	500	2,500	500%
Total Personnel	233,186	240,182	323,046	350,491	351,814	383,002	109%
General and Administrative							
Advertising and Outreach	1,780	3,100	1,810	2,500	1,155	2,500	216%
Books & Subscriptions	0	179	0	250	175	200	114%
Depreciation and Amortization	1,034	1,209	653	750	0	750	
Donated Materials and Supplies	0	0	0	0	0	0	
Dues, Fees and Fines							
Bank & Credit Card Fees	5,065	4,394	6,783	6,500	7,894	8,000	101%
Dues	125	0	0	200	0	0	
Finance Charges	221	174	24	100	63	100	159%
Late Fees and Fines	505	287	242	250	253	250	99%
Total Dues, Fees and Fines	5,916	4,855	7,049	7,050	8,210	8,350	102%
Equipment Rental & Maintenance	1,323	2,061	1,643	2,000	1,550	2,000	129%
Filing Fees - State	3,395	3,136	4,258	5,000	3,861	4,000	104%
Insurance							
Director and Officers	2,225	2,225	2,225	2,400	2,225	2,300	103%
Liability	218	572	572	750	697	750	108%
Property	964	987	1,022	1,250	1,058	1,100	104%
Total Insurance	3,407	3,784	3,819	4,400	3,980	4,150	104%
Minor Office Equipment	712	3,657	950	1,000	1,280	1,800	141%
Occupancy Expenses							
Rent	40,838	41,400	44,415	48,030	45,420	49,305	109%
Repairs and Maintenance	0	0	0	250	2,034	400	20%
Utilities	3,171	3,801	2,970	3,500	2,906	3,500	120%
Sub Lease (rent)	(16,875)	(17,100)	(19,600)	(19,212)	(20,100)	(22,000)	109%
Sub Lease (utilities)	(1,027)	(1,490)	(1,268)	(1,400)	(996)	(1,500)	151%
Total Occupancy expenses	26,107	26,611	26,516	31,168	29,264	29,705	102%
Printing & Copying	1,010	199	2,741	650	23	650	2768%

RESIST, INC.
Budget 2013

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Postage, Shipping, Delivery							
US Post Office	516	856	562	650	431	650	151%
Postage Due/BRE Costs	3,811	3,608	1,898	5,000	5,665	5,000	88%
Total Postage, Shipping, Delivery	4,327	4,464	2,460	5,650	6,095	5,650	93%
Professional Fees							
Accounting	20,200	20,544	24,050	25,000	20,892	23,000	110%
Brokerage fees	1,810	892	722	2,500	2,149	2,500	116%
Consultant	90	5,815	5,120	1,000	2,563	2,500	98%
Temporary Help	6,016	20,945	0	0	0	0	
Total Professional Fees	28,116	48,196	29,892	28,500	25,604	28,000	109%
Supplies	4,870	3,645	3,372	3,800	3,776	4,000	106%
Telephone	2,621	2,469	2,419	2,750	2,233	2,250	101%
Travel & Meeting Expenses							
Conference & Meeting Fees	0	1,438	0	500	0	1,500	
Meals & Food	319	883	899	750	908	1,000	110%
Travel	379	864	832	2,500	290	1,000	345%
Total Travel & Meeting Expenses	698	3,185	1,731	3,750	1,198	3,500	292%
Total General and Administrative	85,317	110,750	89,314	99,218	88,404	97,505	110%
Taxes	0	0	0	0	0	0	
Board Expense							
Postage	46	9	80	50	23	50	220%
Travel	1,685	2,006	1,820	2,500	2,095	3,750	179%
Food	500	670	691	750	644	750	116%
Total Board Expense	2,230	2,685	2,592	3,300	2,762	4,550	165%
Total Expense	720,192	787,896	913,828	969,059	952,931	1,003,967	105%
Net Ordinary Income	379	341,340	(64,507)	(39,639)	(4,397)	(45,267)	1029%
Receivable Income/Transfer	0	0	73,000	40,000	40,000	40,000	100%
Net Income	379	341,340	8,493	361	35,603	(5,267)	

**Finance Committee
Minutes
1/22/13**

Present: Becca Howes-Mischel, Jim O'Brien, Yafreisy Mejia, Ravi Khanna, Robin Carton

1. Review of 2012 Year End Numbers

These numbers are un-reconciled and will reflect a number of changes after the audit. See *Narrative*.

2. Review of 2013 Budget Numbers

The Finance Committee reviewed the numbers proposed for the 2013 after revisions from the last meeting. See *Narrative*.

Staff will make a few minor corrections and then will present this version to the Board.

Becca noted that there are three areas that RESIST needs to have some additional discussion and analysis in order to continue on a sound financial footing:

a. Consider adding a "slush fund" line item to the budget.

Every year the Committee finds areas of overspending or opportunity, but has little ability to easily transfer or allocate funds to cover the additional costs. A slush fund line item would provide flexibility without having to have the Board allocate additional funds or cut from programs. It would be part of the budget and factor in to the bottom line that needs to be balanced.

b. Health Insurance cost containment

The Board needs to look deeply at this line item and make a health insurance policy decision – either re-affirming the current stance and planning how to raise additional funds or developing a new policy.

c. Sustainability of Grantmaking

At this point there are only three more years left of the Ed Baker Bequest funds that are currently used to add \$30,000 to the grantmaking budget. If the Board wants to maintain the current level of grantmaking after that time – there need to be discussions about long term sustainability.

Other issues that arose during this conversation:

- long term planning needs to take in to account a process to ensure that direct personnel costs do not continue to exceed direct program costs
- currently the only true flexibility in the budget is in the general support grant line item – this means the budget remains balanced on the back of the level of grant allocations.
- a question about the possibility of changing the fiscal year (mixed feelings from those present) will be addressed with Linda Smith, our auditor.

3. Status of Loans to Operations as of 12/31/12

a. Current Required Repayments of Loans to Operations

Schleimer	\$111,515
Board Reserve / Operating Fund	\$ 72,733
Bequest Account (Schleimer and Baker)	<u>\$ 80,000</u>
Total	\$264,248

b. Bank and Investment Account Balances

Eastern Bank Checking	\$365,000
Operating Reserve 109707	\$66,118
RESIST Funds 035472	\$135,462
Bequests 035370	\$150,394
Bequest Investments 35537	\$118,093
Hope Credit Union	<u>\$ 21,000</u>
Total	\$856,067

The intention is to repay all loans to operations as of January 31, 2013. There are currently sufficient assets in Eastern Bank to ensure that this will happen. The 2013 Budget does include a new loan from the Schleimer Fund – which would have a three – five year repayment plan. It is possible that RESIST will require additional loans to operations during the year when there are cash flow issues. These loans will be reported both to the Finance Committee and the Board.

4. Becca's Last Meeting

Many thanks were given to Becca for her consistent analysis and review of RESIST's financial position. Yafreisy noted that she is the longest serving member of the Committee and has held both institutional knowledge and expertise in that role. She will be missed.

Resist, Inc. (Co. # : RESIST08)
 Year End: December 31, 2012
 Unrecorded - proposed journal entries
 Date: 1/1/2012 To 12/31/2012

Prep - ME	Prep - LMS	Rev - SB
	LMS 3/1/2013	

TB-3B

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2012	Acc Pay Tax:Accrued Paid Leave	21200	BB-2	2,009.28			
1	12/31/2012	Personnel:Employee Salaries	51100	BB-2		2,009.28		
		pass on late adjustment on vacation accrual schedule						
					2,009.28	2,009.28		
Net Income (Loss)			(19,431.90)					

**Finance Committee
Minutes
1/22/13**

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RESIST Finance Narrative

January 1, 2012, to December 31, 2012: Un-reconciled

Accompanies Statement of Net Assets and Statement of Activities

BIG PICTURE

Our *net income* (income less expenses) for January 1, 2012, through December 31, 2012, was a *loss* of about **\$4,398**. In our annual budget for this time period, we expected to have a net loss of **\$39,639** - which means that we are **\$35,241** ahead of where we expected to be at this time.

Income is higher than expected by **\$19,114**. *Expenses* are approximately **\$16,127** lower than anticipated. This means we have a difference of approximately **\$35,241** between where we expected to be at this time and where we actually are.

In our 2012 annual budget, RESIST planned to utilize \$40,000 from two bequests to cover the anticipated shortfall. \$30,000 will be from the Ed Baker Bequest to pay for additional grant spending. \$10,000 will be a loan from the Phillip Schleimer Bequest for new fundraising initiatives and to cover increased fundraising personnel costs. In the final analysis, this means that RESIST will only need to utilize approximately \$4,398 to cover the shortfall.

STATEMENT OF NET ASSETS (ITEM A)

At this time, RESIST has assets of approximately \$879,669. This is about **\$17,011** *less* than we had at this time in 2011. The decrease in assets is primarily due to: 1) the Board authorization of approximately \$11,000 in additional grant spending; 2) expenses exceeding income by \$4,398; 3) lower expense spending of approximately \$5,000; and 3) a shortfall of \$64,507 in 2011 which reduced assets.

Note: The net asset level that the Board requires the organization to maintain is \$350,000.

STATEMENT OF NET ACTIVITIES (ITEM B)

Revenue:

Revenue is about **\$19,114** **higher** than budgeted: \$948,534 actual vs. \$929,420 in the budget.

Gifts and Pledges: **\$20,977** higher than budgeted

- *Internal mailing* contributions are approximately **\$111,468** less than budgeted. Income from the pledge program is **\$27,344** lower than expected. Appeals to current donors are **\$71,599** less than expected. Revenue from the *Newsletter* is **\$12,525** less than expected.
- *Prospect mailing* contributions are **\$19,372** under budget.
- *Special Contributions* are **\$151,187** higher than budgeted.

Board Fundraising is **\$1,427** less than budgeted.

Unsolicited Gifts (donations under \$500) were **\$3,375** less than expected.

Major Donor gifts outperformed budget expectations by **\$72,099**. Just a reminder that there has been a change in classification of donations over \$500. A significant number of current Major Donor donations were previously categorized as Internal Mailing or Unsolicited gifts.

One *Foundation Gift* of \$10,000 has been received from the Bardon-Cole Foundation. A second gift from the Craig's List Foundation of \$100,000 was received at year end. As a result Foundation Gifts outperformed budget expectations by **\$95,000**.

Three *Bequests* were received in 2012, for a total of \$31,073, approximately **\$9,000** behind budget. RESIST did receive notice of an additional \$1,000 bequest from the Trust of Carol K. Capizzi. The trust is currently tied up in legal proceedings and it is unclear when the bequest will be received. RESIST received a final distribution of 24,600 from the Estate of Ed Baker. Nancy Baker notified the office that this money is to be deposited in the Ed Baker Memorial Fund.

Notes on Income:

1. It is important to read the performance of the renewal mailings (**\$71,599**) in conjunction with the major donor gifts (**\$72,099**). When read together these items essentially cancel each other out and the re-classification of donors will be reflected in the 2013 budget.
2. *Newsletter* income (**\$12,525**) was directly impacted by two facts: a) only five issues of the *Newsletter* were published in 2012 instead of 6; and b) the November/December issue of the *Newsletter*, which generates a significant return, was not dropped until the end of the year with a significant number of donations arriving in January 2013. In addition, a letter has gone out to lapsed *Newsletter* donors notifying them that they will no longer continue to receive new issues unless they notify RESIST of their desire to continue their subscription.
2. The Pledge program has seen a loss in membership as donors have indicated that their economic situation has changed. A number of former Pledge donors have chosen to donate only once or twice a year at a time when their income will allow it. In addition, donors who had not given in several years were removed from the Pledge program and will receive renewal mailings instead.

Bottom Line: Gifts and Pledges are ultimately performing better than expected.

Investment Income: **\$6,028** higher than budgeted

- *Interest and dividends* are **\$470** under budget.
- *Realized gains or losses* on the sale of investments are a loss of **\$1,915**.
- *Unrealized gains or losses* on investments are a gain of **\$8,413** over budget.

Bottom Line: Investments have been performing at or above market during 2012. Losses reflect the change in value of donated stocks, rather than RESIST's investment choices.

Expenses:

Expenses are about **\$16,127 less** than budgeted: \$952,932 actual vs. \$969,059 in the budget.

Fundraising expenses: **\$5,667 less** than budgeted

- *Internal mailing* costs are about **\$2,824** over the budgeted amount (Pledge: **\$1,048**, ABC: **\$3,871**). This reflects a decision to re-direct a portion of the \$10,000 Schleimer loan to operations from e-prospecting to renewal mailings.
- *Prospect mailing* costs are about **\$4,809** under the budgeted amount.
- *Special Event* costs are **\$4,241** under the budgeted amount. This reflects the fact that RESIST has not held any house parties that were budgeted for 2012

- *Misc, fundraising costs* are approximately **\$1,460** over budget. This is primarily due to special printing costs that were incurred for “thank you” letterhead.

Program expenses: **\$431** more than budgeted

- *Grants Program* allocations are **\$10,875** over budget. General Support grants are **\$17,200 under** budget and Multi-Year grants are **\$36,000** over. Accessibility grants are **\$4,000 under** budget. Technical Assistance grants are **\$1,500** more than budgeted. Emergency grants are **\$2,000 under** budget.

During 2012, the Board authorized this additional spending during regular Board meetings.

- *Newsletter* costs are **\$6,745** less than budgeted. As noted above, only five issues of the *Newsletter* were printed and mailed during 2012 as opposed to the six issues in the budget.
- *Web site* expenses are **\$72** under budget.

Bottom Line: 2012 is the third of five years where RESIST has an additional \$30,000 from the Ed Baker Bequest to expend on grant allocations. Once this money has been depleted the Board will need to determine whether or not to continue grantmaking allocations at this level.

Administrative Expenses: **\$10,029** under budget

- *General and Administrative* expenses are **\$10,814** less than budgeted. Advertising costs are **\$1,345** lower than expected. State charitable registration filing fees are **\$1,139** lower than expected. Accounting fees are **\$4,108** lower than expected. Travel and meeting expenses are **\$2,552** lower than expected.

Bank and Credit Card fees are **\$1,394** higher than expected. This is due to the increase in credit card donations. The good news is that there are more on-line donors. The mixed news is that the donations are not as high as would be liked for each new donor.

- *Personnel* expenses are **\$1,323** more than budgeted.

Personnel costs (excluding health insurance) are **\$1,509** over budget. This is attributed to the raise the Board voted to phase in for Yafreisy.

Health insurance costs are **\$186** over budget.

RESIST
Loans to Operations Status
12/31/2012

1. Current Required Repayments of Loans to Operations

Schleimer	\$111,515
Board Reserve / Operating Fund	\$ 72,733
Bequest Account (Schleimer and Baker)	<u>\$ 80,000</u>
Total	\$264,248

2. Bank and Investment Account Balances

Eastern Bank Checking	\$365,000
Operating Reserve 109707	\$66,118
RESIST Funds 035472	\$135,462
Bequests 035370	\$150,394
Bequest Investments 35537	\$118,093
Hope Credit Union	<u>\$ 21,000</u>
	\$856,067

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RESIST, INC.
Statement of Financial Position
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS:		
Cash	\$ 379,815	\$ 186,455
Investments	474,596	684,894
Grants Receivable, Current	0	0
Prepaid Expenses, Inventory and Other Current Assets	19,909	19,982
Total Current Assets	<u>874,320</u>	<u>891,331</u>
Property and Equipment, Net	<u>3,119</u>	<u>3,119</u>
OTHER ASSETS		
Grants Receivable, Long-Term	0	0
Deposits	<u>2,230</u>	<u>2,230</u>
Total Other Assets	<u>2,230</u>	<u>2,230</u>
Total Assets	<u><u>879,669</u></u>	<u><u>896,680</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Grants Payable	\$ 84,300	\$ 84,300
Accounts Payable and Accrued Expenses	9,177	21,370
Accrued Payroll and Related Costs	<u>12,394</u>	<u>13,569</u>
Total Liabilities	<u>105,871</u>	<u>119,239</u>
NET ASSETS		
Net Assets, Beginning of Year	777,440	841,947
Change in Net Assets	<u>(3,642)</u>	<u>(64,506)</u>
Net Assets, End of Period	<u>773,798</u>	<u>777,441</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>879,669</u></u>	<u><u>896,680</u></u>

RESIST
Profit and Loss Statement
As of December 31, 2012

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	12/31/12 Unreconciled	Budget 2012	+ / - Budget
Income			
Internal Mailings	\$345,531	\$457,000	(\$111,469)
Prospect Mailings	\$56,628	\$76,000	(\$19,372)
Special Contributions	\$509,567	\$357,750	\$151,817
Special Events	\$2,014	\$10,000	(\$7,986)
Investments	\$32,528	\$26,500	\$6,028
Other	\$2,266	\$2,170	\$96
Total Income	\$948,534	\$929,420	\$19,114
Expenses			
<i>Fundraising</i>			
Internal Mailing Costs	\$49,074	\$46,250	\$2,824
Prospect Mailing Costs	\$71,941	\$76,750	(\$4,809)
Major Donor Costs	\$99	\$1,000	(\$901)
Special Event Costs	\$259	\$4,500	(\$4,241)
Misc. Fundraising Costs	\$8,410	\$6,950	\$1,460
Total Fundraising Costs	\$129,783	\$135,450	(\$5,667)
<i>Program</i>			
Grants	\$341,875	\$331,000	\$10,875
Grants Program	\$3,161	\$7,650	(\$4,489)
Newsletter	\$32,605	\$39,350	(\$6,745)
Website	\$2,528	\$2,600	(\$72)
Total Program Costs	\$380,169	\$380,600	(\$431)
<i>Other</i>			
Personnel	\$351,814	\$350,491	\$1,323
General and Administrative	\$88,404	\$99,218	(\$10,814)
Board Expenses	\$2,762	\$3,300	(\$538)
Total Other Costs	\$442,980	\$453,009	(\$10,029)
Total Expenses	\$952,932	\$969,059	(\$16,127)
Total Income (Loss)	(\$4,398)	(\$39,639)	\$35,241
<i>Other Income/Expense</i>			
Ed Baker Bequest	\$30,000	\$30,000	\$0
Marianne Wells Bequest	\$0	\$0	\$0
Phil Schleimer Bequest	\$10,000	\$10,000	\$0
Net Income (Loss)	\$35,602	\$361	\$35,241

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Expense			
Internal Mailing Costs			
Pledge Program			
Printing	935	1,750	(815)
Postage	2,382	2,500	(118)
Mailhouse	2,185	2,500	(315)
Consultant	200	0	200
Total Pledge Program	5,702	6,750	(1,048)
ABC/House Mailings			
Printing	11,176	10,000	1,176
Postage	7,570	7,000	570
Mailhouse	9,021	7,500	1,521
Consultant	13,875	15,000	(1,125)
Photos and Graphics	1,729	0	1,729
Total ABC/House Mailings	43,371	39,500	3,871
Total Internal Mailing Costs	49,073	46,250	2,823
Prospect Mailing Costs			
Printing	24,313	20,500	3,813
Postage	25,812	23,000	2,812
Mailhouse	10,580	9,000	1,580
Consultants	6,125	8,000	(1,875)
Photos and Graphics	780	1,250	(470)
List Rentals	4,331	15,000	(10,669)
Total Prospect Mailing Costs	71,941	76,750	(4,809)
Major Donor Costs			
Printing	0	500	(500)
Postage	99	500	(401)
Consultants	0	0	0
Total Major Donor Costs	99	1,000	(901)
Special Events			
Auction	0	0	0
Consultant	0	0	0
House Parties	76	4,500	(4,424)
Printing	0	0	0
Postage	184	0	184
Total Special Events	259	4,500	(4,241)
Misc. Fundraising Costs			
Administrative Fees	408	200	208
Books and Subscriptions	1,574	2,000	(426)
Equipment Rental & Maintenance	206	150	56
Printing	3,691	750	2,941
Postage	2,079	2,750	(671)
Supplies	314	100	214
Promo Merchandise	115	500	(385)
Travel and Meetings	22	500	(478)
Total Misc. Fundraising Costs	8,410	6,950	1,460

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Income			
Internal Mailings			
Pledges	129,656	157,000	(27,344)
Newsletter	37,475	50,000	(12,525)
ABC/House mailings	178,401	250,000	(71,599)
Total Internal Mailings	345,532	457,000	(111,468)
Prospecting	56,628	76,000	(19,372)
Special Contributions			
Bequests	31,073	40,000	(8,927)
Board Fundraising	573	2,000	(1,427)
E-Fundraising Campaigns	2,647	4,000	(1,353)
Employer Matching Grants	750	300	450
Foundations	110,000	15,000	95,000
Major Donors	362,099	290,000	72,099
Unsolicited	1,625	5,000	(3,375)
Baker Memorial Fund	0	1,000	(1,000)
Cohen Memorial Fund	50	0	50
Holmes Memorial Fund	150	150	0
Kurtz Memorial Fund	600	300	300
Total Special Contributions	509,567	357,750	151,817
Special Event Income			
Auction	0	0	0
Advertising	0	0	0
Corporate Sponsors	0	0	0
Foundation Grants	0	0	0
House Parties	0	10,000	(10,000)
In-Kind Gifts or Services	0	0	0
Individual Donors	2,014	0	2,014
Misc Income	0	0	0
Organizational Sponsors	0	0	0
Raffle	0	0	0
Ticket Sales	0	0	0
Total Special Event Income	2,014	10,000	(7,986)
Misc. Revenue			
Fiscal Sponsorship Fees	16	70	(54)
In Kind Goods or Services	0	0	0
NWTRCC	1,075	1,500	(425)
Royalties	24	100	(76)
Merchandise Sales	1,151	1,500	(349)
Merchandise Expenses	0	(1,000)	1,000
Total Other Revenue	2,266	2,170	96
Investment Income			
Dividends and Interest	5,030	5,500	(470)
Total Investment Income	5,030	5,500	(470)
Realized Gain (Loss)	1,085	3,000	(1,915)
Unrealized Gain (Loss)	26,413	18,000	8,413
Total Income	948,534	929,420	19,114

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Communications Program			
Newsletter Costs			
Printing	15,802	18,000	(2,198)
Postage	7,999	12,750	(4,751)
Mailhouse	8,092	7,500	592
Consultants	713	700	13
Photos and Graphics	0	400	(400)
Total Newsletter Costs	32,605	39,350	(6,745)
Website & Internet	2,528	2,600	(72)
Total Communications Program	35,133	41,950	(6,817)
Grants Program			
Grant Allocations			
General Support Grants	232,800	250,000	(17,200)
Multi-Year Grants	96,000	60,000	36,000
Emergency Grants	1,500	3,500	(2,000)
Technical Assistance Grants	4,500	6,000	(1,500)
Accessibility Grants	0	4,000	(4,000)
NWTRCC Grants	1,075	1,500	(425)
Baker Memorial Grant	500	500	0
Cohen Memorial Grant	500	500	0
Holmes Memorial Grant	500	500	0
Kurtz Memorial Grant	500	500	0
Salzman Memorial Grant	4,000	4,000	0
Total Grant Allocations	341,875	331,000	10,875
Equipment Rental	2,423	2,900	(477)
Library	0	0	0
Membership and Dues	0	400	(400)
Printing	164	600	(436)
Postage	378	750	(372)
Travel and Meetings	196	3,000	(2,804)
Total Grants Program	345,036	338,650	6,386
Personnel			
Employee Salaries	234,484	232,120	2,365
Payroll Taxes	19,786	20,890	(1,104)
Pension Plan Match	9,379	9,284	95
Health Insurance	86,587	86,772	(186)
Workers Compensation	1,078	425	653
Staff Development	500	1,000	(500)
Total Personnel	351,814	350,491	1,323
General and Administrative			
Advertising and Outreach	1,155	2,500	(1,345)
Books & Subscriptions	175	250	(75)
Depreciation and Amortization	0	750	(750)
Donated Materials and Supplies	0	0	0
Dues, Fees and Fines			
Bank & Credit Card Fees	7,894	6,500	1,394
Dues	0	200	(200)
Finance Charges	63	100	(37)
Late Fees and Fines	253	250	3
Total Dues, Fees and Fines	8,210	7,050	1,160
Equipment Rental & Maintenance	1,550	2,000	(450)

RESIST, Inc.
2012 Profit and Loss to Budget
As of 11/27/12

	12/31/12 Unreconciled	2012 Budget	+/- Budget
Filing Fees - State	3,861	5,000	(1,139)
Insurance			0
Director and Officers	2,225	2,400	(175)
Liability	697	750	(53)
Property	1,058	1,250	(192)
Total Insurance	3,980	4,400	(420)
Minor Office Equipment	1,280	1,000	280
Occupancy Expenses			
Rent	45,420	48,030	(2,610)
Repairs and Maintenance	2,034	250	1,784
Utilities	2,906	3,500	(594)
Sub Lease (rent)	(20,100)	(19,212)	(888)
Sub Lease (utilities)	(996)	(1,400)	404
Total Occupancy expenses	29,264	31,168	(1,904)
Printing & Copying	23	650	(627)
Postage, Shipping, Delivery			
US Post Office	431	650	(219)
Postage Due/BRE Costs	5,665	5,000	665
Total Postage, Shipping, Delivery	6,095	5,650	445
Professional Fees			
Accounting	20,892	25,000	(4,108)
Brokerage fees	2,149	2,500	(351)
Consultant	2,563	1,000	1,563
Temporary Help	0	0	0
Total Professional Fees	25,604	28,500	(2,896)
Supplies	3,776	3,800	(24)
Telephone	2,233	2,750	(517)
Travel & Meeting Expenses			
Conference & Meeting Fees	0	500	(500)
Meals & Food	908	750	158
Travel	290	2,500	(2,210)
Total Travel & Meeting Expenses	1,198	3,750	(2,552)
Total General and Administrative	88,405	99,218	(10,813)
Taxes	0	0	0
Board Expense			
Postage	23	50	(27)
Travel	2,095	2,500	(405)
Food	644	750	(106)
Total Board Expense	2,762	3,300	(538)
Total Expense	952,931	969,059	(16,128)
Net Ordinary Income	(4,397)	(39,639)	35,242
Receivable Income/Transfer	40,000	40,000	
Net Income	35,603	361	35,242

RESIST
2013 Budget Narrative - Draft

Fiscal Overview

This budget was prepared as the result of a look back at trends over a three year period of RESIST's income and expenses. Line item increases or decreases are proposed based upon that trend analysis.

Prior Fiscal Policy, 1996 - 2011:

1. Ordinary Expenses and Income

In order to engage in appropriate fiscal management and ensure the long-term health of the organization, the Board must ensure that ordinary income is sufficient to cover ordinary expenses. In the event that ordinary income is incapable of covering ordinary expenses, the Board should either raise additional income or cut expenses.

2. Board Designated Net Assets - General Policy

All temporarily restricted (also known as Board Designated) funds must be maintained at current principal levels.

3. Memorial Funds

The RESIST Funds Account will hold the principal and income from all Memorial Funds established at RESIST. The Funds Account includes: The Baker Memorial Fund, the Cohen Memorial Fund, the Holmes Memorial Fund, the Kurtz Memorial Fund and the Salzman Memorial Fund. Currently, this account totals approximately \$135,462.

4. Operating Funds

RESIST will maintain \$25,000 in cash on hand each year in the Operating Fund to cover the costs of any temporary cash shortfall.

5. Board Reserve

RESIST will reserve \$60,000 to cover any unanticipated expenses which might arise during the course of a single year.

6. Phillip Schleimer Bequest

a. Bequest Income

Income generated from investment of the principal of Phil Schleimer's bequest may be considered part of RESIST's regular income stream and can be used for general operating expenses.

b. Bequest Principal

The principal of Phil Schleimer's bequest can only be used for the specific purpose of developing long term and sustainable programs (e.g. a major donor program). Any amounts used from the principal to fund these programs must be returned within a reasonable period. An appropriate use of the principal assets for long term and sustainable programs should be determined on a case-by-case basis by the Finance Committee. The principal should not be used to augment RESIST's regular income stream and pay for general operating expenses.

In **2007** the Board voted balance the FY08 budget utilizing approximately \$41,000 of the Phil Schleimer bequest principal to offset new development costs. The Board voted to re-pay the Fund within three years. In **2010** \$38,000 was transferred from this account to cover a short-term cash flow issue. In 2010, \$27,000 of the \$81,000 loan to operations was been repaid. \$54,000 was repaid in 2011. In **2012** the Board voted to spend \$10,000 on a pilot e-fundraising campaign to prospect for new donors. After determining that this pilot program would be untenable at this time, the funds were re-allocated to direct mail prospecting in the Fall of 2012. They are to be repaid by the Fall of 2015.

7. Total Fund Balance Reserve

The total fund balances which RESIST should not fall below is the combined total of the Memorial Funds, Operating Fund and Board Reserve. Currently this amount is \$220,462. The Finance Committee will be exploring the use of reserve fund income to offset general operating costs.

8. Marianne Wells Bequest

In **2009** the Board voted on the use of the distribution of \$100,000 from the Estate of Marianne Wells as follows:

1. Use \$50,000 to boost the remaining 3 grant cycles of 2009 and use any leftover funds in 2010.
2. Use \$10,000 to upgrade and make changes to the *Newsletter* and the website.
3. Use \$3,000 in 2010 to increase the Newsletter budget for printing expenses.
4. Use \$28,100 to implement a major donor program and boost direct mail efforts.

While these funds have been allocated, the Trustees of the Estate did not release the beneficiary distributions until December, 2010. In **2011**, \$25,000 was used to support the major donor and direct mail programs. A small portion of these funds remain available for Communications related upgrades.

9. C. Edwin Baker Bequest

In **2010**, RESIST received a bequest in the amount of \$250,000 from the Estate of RESIST donor C. Edwin Baker. The Board voted on the distribution of the bequest as follows:

1. \$100,000 to be used for general operating support.
2. \$15,000 to set up the Ed Baker Memorial Fund.
3. \$135,000 to use as the base for increasing the maximum grant award from \$3,000 to \$4,000. The funds will be expended over the course of five years- giving RESIST a chance to develop new fundraising strategies to stabilize the increase.

In **2012**, RESIST received a final distribution from the Ed Baker Estate of \$26,400. Nancy Baker has directed that these funds be deposited in the Ed Baker Memorial Fund.

In **2011** and **2012**, RESIST used \$30,000 to support the grantmaking program

10. Oversight and Transparency of Loans to Operations

In **2012** the Board approved a policy for the terms and reporting requirements of loans to operations.

In the event that RESIST's unrestricted assets are insufficient to cover operating expenses, RESIST may make loans to operations from its "temporarily restricted" funds. The Board of Directors delegates to the Finance Committee the power to review any request for a loan to operations.

To ensure transparency and oversight of this process, the following steps must be followed:

1. Staff shall provide the Finance Committee with current financial statements, including a Balance Sheet, a Statement of Activities and a narrative detailing the current financial status.
2. Staff shall provide the Finance Committee with a list of outstanding bills and expenses reasonably anticipated to be incurred over the next three months.
3. Staff shall provide the Finance Committee with a list of all current outstanding loans to operations and their repayment schedules.
4. Staff shall provide a request to authorize a transfer of assets from "temporarily restricted" funds as a loan to operations, detailing: the amount of the transfer requested, identifying the accounts from which the transfer will occur, the terms for repayment of the loan and a new total for outstanding loans to operations.
5. The Staff shall endeavor to ensure that loans to operations are repaid in a timely manner, which is not to exceed three years.
6. The Finance Committee shall review any staff request for a loan to operations in a timely way and provide (or withhold) authorization for such a loan.
7. The Finance Committee will report any such authorized (or withheld) loan to operations to the full Board at the next regularly scheduled Board meeting to ensure transparency and oversight of this process.

FY 2013 Special Notes

Major Donor Solicitations and Program Costs

This budget reflects projections of an increase in income from current and new major donors in 2013. Major donors are defined as donors giving over \$500 in a single year. The Fundraising Committee has been analyzing major donor giving. This assessment is based on implementation of the major donor campaign in 2011 and 2012.

This budget reflects both income and expenses to implement the major donor program. On the expense side it includes the cost of travel and lodging for major donor visits.

Special Event Income/Expenses

This budget reflects a financial request of \$4,500 for expenses related to planning or hosting special events such as house parties in 2013. It includes revenue projections of \$10,000 from special event fundraising.

Professional Fees/Accounting

The IRS has dramatically increased the level of scrutiny required by auditors for nonprofit organizations. This means that the amount of information that RESIST must provide to Linda Smith will increase as well as the corresponding time she will be required to spend reviewing and testing the data. At the direction of the Finance Committee, Meredith Smith (no relation) has been handling the annual charitable registrations and a large part of the audit preparation.

In 2012, there was a significant decrease in this line item. This decrease was due to the implementation of Meredith Smith's plan for streamlining of all processes related to: 1) costs affiliated with charitable registration in each state; and 2) increased oversight required by the IRS.

Benchmarks:

The Better Business Bureau uses a benchmark system as part of their decision whether or not to give their seal of approval. Using an organization's audited financial statements they look at the organization's program, administration and fundraising expenditures. Their goal is for program spending to be 65% of an organization's annual budget. In 2011, RESIST's program spending was 62% of the budget. In 2012, at a rough estimate, program spending will be 57% of the total expenditures. The 2013 budget projects program spending at 56% of the budget. Our long term goal is to bring this ratio up to 65% or more.

In the past, RESIST's direct grant program and communications expenses (exclusive of administration of the programs) have been close to or exceeding 50% of the total annual budget. In the last several years, as expenses have outpaced income, grant spending has not been able to remain stable as other costs have increased. As a result, direct program expenses are now approximately 40% of the 2013 annual budget, our long term goal is to bring this ratio back up to 50% or more.

Bottom Line

This Finance Committee recommends the FY2013 Budget to the Board for approval after review.

Income

Income Projections

Internal and External mailing Income: Increases in income are predicted from both internal and external mailings. In FY13 income is expected to be approximately the same as 2012 (about \$7,500 more than FY12).

- Pledge income is projected to remain stable.
- Newsletter income is projected to increase by 33% (\$12,525) since there were only five issues of the *Newsletter* in 2012 and there will be six issues in 2013. In addition, a significant portion of the income from the November/December 2012 issue was received in January 2013 given the late mailing date.
- Renewal mailing income will increase by 11% (\$20,319). 2012 income numbers from the first three renewal mailings were impacted by Presidential election giving. The final 2012 renewal mailing met projections. Based upon the final return, it is reasonable to project an increase in renewal income. A review after the first two mailings of the year will help determine the accuracy of this projection.
- Prospect income is projected to increase by 15% (\$8,500) based upon current response rates. RESIST conducted two prospect appeals in 2008, 2009, 2010 2011 and 2012. However, the prospect mailings in 2012 went to a larger number of people and the final returns were impacted by the election cycle and the former economic conditions. The projection is \$11,000 less than the 2012 budget goal and seems reasonable based upon the response to the final mailing of the year.

Special Contributions:

- Bequests had a significant decrease in 2012 from FY2011. 2010 saw the receipt of the Ed Baker and the Marianne Wells estate distributions (approximately \$350,000). In FY2011, bequests were \$55,000. In 2012 bequests were approximately \$31,000. This budget shows a 50% decrease over the 2012 income (\$16,000).
- Board Fundraising is no longer an integral part of the budget. The FY13 budget reflects this with a projection of \$2,500.
- E-Fundraising Campaigns to current donors are expected to increase by almost 380% (\$7,353) based upon the expansion of e-fundraising skills and campaigns. A significant increase in e-fundraising returns was experienced at the end of 2012. If this pattern remains consistent it is reasonable to believe that there will be an increase during the course of the year.
- Foundation dollars are expected to drop \$85,000 based upon the end of allocations from the Bardon-Cole Foundation and the unlikely chance of repeating the \$100,000 grant from the craigsList Foundation. An award of \$5,000 is projected from Solidago Foundation to cover grant-related travel and a possible smaller grant of \$20,000 from craigsList.
- Major donor contributions of approximately \$400,000 are projected in FY13, an increase of 10% (\$35,000). 2012 major donor donations exceeded 2011 by approximately \$100,000 - reflecting the solidifying of major donor analysis. Embarkation upon year three of the specific major donor campaigns gives reason to believe that an increase of \$35,000 would be reasonable.
- Unsolicited donations reflect gifts of \$500 or less that were completely unexpected or given without regard to solicitation. A budget of \$2,500 would be a small increase over 2012 donations.
- Memorial Fund donations are expected to hold relatively steady from FY2012.

As a result, Special Contributions will show a decrease of approximately 10% (\$52,367) from the FY2012 budget.

Special Event Income:

Income from Special Event fundraising is projected at \$22,500 and reflects revenue projections from house parties. There are already two house parties that will be hosted by major donors in 2013 and a third in the works. The first house party, which will be held in Seattle, is expected to raise \$10,000 based upon the projections of the host.

Investment Income:

Investment income is projected to remain stable in 2013 based on current market projections.

Merchandise Sales:

Tote bag sales are projected to remain stable. Fidel hats and knit caps should continue to sell well.

Restricted Income:

In 2008 the Board voted to set up a fund in Memory of Sharon Kurtz and in 2010 the Board voted to set up the Ed Baker Memorial Fund - both were former RESIST donors who passed away. This budget reflects a projection of a decrease of \$1,300 in FY13 based on 2012 giving.

Total Income:

The projection for 2013 is approximately \$5,000 more in revenue in comparison to FY12 (a 1% increase).

Fund-raising Strategies Proposed for 2012

RESIST's income to expense ratio has decreased over the last few years (with the exception of increased 40th Anniversary giving in 2007). Whereas RESIST benefited from the economic boom of the 1990s, RESIST has continued to experience a proportional drop during the economic downturn of the current market. RESIST has also been negatively impacted by the re-direction of donor funds in response to general elections, political crisis and natural disasters. This is congruent with the experience of other social justice foundations- which have reported a reduction in both major and sustaining gifts. Given that RESIST will also encounter some decreases in the traditional sources of funding, two emphases are suggested for the coming year:

1. Increase outreach to potential major donors.

Continue implementation of this long-term sustainable income stream. Board members should work in conjunction with Ravi Khanna, the Director of Development, to make calls and/or visits to current major donors.

2. Expand the base through expansion of the prospect mailing program.

RESIST will continue to engage in an aggressive donor acquisition project. It is important to maintain donor acquisition to offset (and move past) donor attrition. The costs and benefits of this strategy are already included in the FY13 budget.

3. Hold house parties to increase giving

House parties are already in the works to be held in Seattle, Madison and Ann Arbor – where major donors will be the hosts.

4. Expand Use of Electronic Technology to Increase E-Giving

Given the drop in giving from e-newsletter recipients, expand the use of electronic technology to increase donations from e-newsletter recipients and other donors. In addition, an expanded e-blast program will be developed in order to increase this new income stream.

Expenses

Fundraising Costs

- *Internal Mailings:* A 5% increase in costs (\$2,376) reflects higher printing, postage and mailhouse expenses. The majority of these costs will be directly related to the addition of several thousand new donors who will receive renewal mailings in 2013.
- *Prospect Mailings:* Costs are budgeted to decrease 8% (\$6,436). A portion of this decrease reflects a smaller amount for printing, postage and mailhouse expenses. \$10,000, which will be targeted to expand the e-fundraising campaign, will be requested in 2013.
- *House Parties:* This line item represents the costs to hold several house parties in different parts of the country during 2013. House parties will be timed, to the extent possible, to coincide with grant or communications related conferences.
- *Administrative Fees:* This line item represents fees paid for e-fundraising to Groundspring and Network for Good.
- *Books and Subscriptions:* This line item represents annual technical support paid for Sage, RESIST's donor database.
- *Travel and Meetings:* This line item represents the costs involved in house party and major donor visits.

Program Costs

Grant Program:

- Grant allocations will increase by \$275 utilizing funds from the Ed Baker Bequest. This reflects an increase of \$7,700 in General Support grants and a reduction of \$16,000 in Multi-Year grants. The reduction in Multi-Year grants is a result of several groups which have finished their current funding and are unsure if they will meet the grant guidelines in order to re-apply. The Multi-Year budget leaves room for the Board to add at least five new Multi-Year grants in 2013. This budget also includes funding for Baker, Cohen, Holmes, Kurtz and Salzman Memorial Grant awards. This small increase reflects the fact that the Board added over \$27,000 to the FY2011 budget which was then reflected in the FY2012 budget.

Communications:

- Overall, *Newsletter* expenses should be up 5% in 2013 (\$1,750). Almost 4,000 subscribers will have been removed from the *Newsletter* mailing list between 2010 and January of 2013. These subscribers have had little or no interaction with RESIST over this period of time and received a dedicated mailing asking them to renew their interest in their subscription before removal. This will reduce printing, postage and mailhouse costs for 2013. This line item may need to be evaluated if a significant number of new donors end up receiving the paper version of the *Newsletter*.
- In 2012 there were only five issues of the Newsletter - two 12-page issues (Jan/Feb and Nov/Dec) and three 8-page issues. The publication plan for 2013 will be two 12-page issues (Jan/Feb and Nov/Dec), four 8-page issues.
- *Website costs* include funds used to continue ironing out kinks and creating features on the new site.

Administrative Costs

Personnel:

- Total personnel costs are projected to increase by 9% (\$31,200).
 - A 5% increase in the salary line item of \$12,000 reflects: 1) a COLA increase of 1.8% and a base raise of \$5,000 for Yafreisy (as voted by the Board during 2012); 2) It also includes the implementation of the 2012 base raise of \$5,000 for Yafreisy.
- Payroll taxes will increase by 42% (\$8,500) and the pension plan match by 5% (\$400).

- For 2013, the health insurance cost projection assumes 3 family plans and one individual plan for health insurance; 3 family plans and one individual plan for dental insurance. Health insurance providers are expected to request premium increases of up to 4% in April 2013. As a result, the health insurance projection for 2013 is \$95,000 - an \$8,400 increase. This also reflects a higher than expected premium increase in April of 2012 which was not anticipated in the budget.

Bank and Credit Card Fees: This includes all fees paid for credit card usage as well as the credit card processing fees paid to Sage for donations.

Equipment Rental and Maintenance: The Canon copier and Pitney Bowes postage meter costs have been allocated across categories (grants, fundraising and administration). The fees for the Poland Spring water cooler are also found here. These items do not reflect significant increases over current costs.

State Filing Fees: Represents the costs of annual charitable registration fees.

Bottom Line

This budget does not reflect new initiatives given that the Finance Committee has not received any other budget requests from Committees.

RESIST
2013 Budget

	FY09	2010	2011	Budget 2012	12/31/12 Unreconciled	Budget 2013	% Change
Income							
Internal Mailings	377,568	364,891	\$428,972	\$457,000	\$345,531	\$380,000	110%
Prospect Mailings	45,107	66,479	\$67,939	\$76,000	\$56,628	\$65,000	115%
Special Contributions	253,139	\$652,210	\$360,582	\$357,750	\$509,567	\$457,200	90%
Special Events	\$17,526	\$3,646	\$998	\$10,000	\$2,014	\$22,500	1117%
Investments	\$25,363	\$35,164	(\$10,612)	\$26,500	\$32,528	\$32,500	100%
Other	\$1,867	\$6,846	\$1,442	\$2,170	\$2,266	\$1,500	66%
Total Income	\$720,570	\$1,129,236	\$849,321	\$929,420	\$948,534	\$958,700	101%
Expenses							
<i>Fundraising</i>							
Internal Mailing Costs	\$44,116	\$37,379	\$41,183	\$46,250	\$49,074	\$51,450	105%
Prospect Mailing Costs	\$51,617	\$57,864	\$66,506	\$76,750	\$71,941	\$66,505	92%
Major Donor Costs	\$0	\$300	\$0	\$1,000	\$99	\$1,000	1010%
Special Event Costs	\$3,027	\$155	\$0	\$4,500	\$259	\$2,750	1062%
Misc. Fundraising Costs	\$2,860	\$5,702	\$8,845	\$6,950	\$8,410	\$9,450	112%
Total Fundraising Costs	\$101,620	\$101,400	\$116,534	\$135,450	\$129,783	\$131,155	101%
<i>Program</i>							
Grants	\$256,043	\$283,157	\$332,060	\$331,000	\$341,875	\$342,000	100%
Grants Program	\$4,119	\$6,972	\$8,909	\$7,650	\$3,161	\$7,400	234%
Newsletter	\$36,268	\$36,211	\$39,671	\$39,350	\$32,605	\$34,355	105%
Website	\$1,570	\$6,539	\$1,702	\$2,600	\$2,528	\$4,000	158%
Total Program Costs	\$298,000	\$332,879	\$382,342	\$380,600	\$380,169	\$387,755	102%
<i>Other</i>							
Personnel	\$233,186	\$240,182	\$323,046	\$350,491	\$351,814	\$383,002	109%
General and Administrative	\$85,317	\$110,750	\$89,314	\$99,218	\$88,404	\$97,505	110%
Board Expenses	\$2,230	\$2,685	\$2,592	\$3,300	\$2,762	\$4,550	165%
Total Other Costs	\$320,733	\$353,617	\$414,952	\$453,009	\$442,980	\$485,057	109%
Total Expenses	\$720,353	\$787,896	\$913,828	\$969,059	\$952,932	\$1,003,967	105%
Total Income (Loss)	\$217	\$341,339	(\$64,507)	(\$39,639)	(\$4,398)	(\$45,267)	1029%
<i>Other Income/Expense</i>							
Ed Baker Bequest	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	
Marianne Wells Bequest	\$0	\$0	\$25,000	\$0	\$0	\$0	
Phil Schleimer Bequest	\$0	\$0	\$18,000	\$10,000	\$10,000	\$10,000	
Net Income (Loss)	\$217	\$341,339	\$8,493	\$361	\$35,602	(\$5,267)	

RESIST, INC.
Budget 2013

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Income							
Internal Mailings							
Pledges	140,338	147,302	145,355	157,000	129,656	130,000	100%
Newsletter	49,871	40,952	44,233	50,000	37,475	50,000	133%
ABC/House mailings	187,359	176,637	239,385	250,000	178,401	200,000	112%
Total Internal Mailings	377,568	364,891	428,972	457,000	345,531	380,000	110%
Prospecting	45,107	66,479	67,939	76,000	56,628	65,000	115%
Special Contributions							
Bequests	51,227	373,753	55,000	40,000	31,073	15,000	48%
Board Fundraising	100	0	1,196	2,000	573	2,500	436%
E-Fundraising Campaigns	0	360	1,347	4,000	2,647	10,000	378%
Employer Matching Grants	293	214	175	300	750	500	67%
Foundations	22,000	2,000	34,494	15,000	110,000	25,000	23%
Major Donors	0	274,153	265,493	290,000	362,099	400,000	110%
Unsolicited	177,524	1,255	2,688	5,000	1,625	2,500	154%
Baker Memorial Fund	0	0	150	1,000	0	1,000	
Cohen Memorial Fund	0	0	0	0	50	50	100%
Holmes Memorial Fund	150	225	40	150	150	150	100%
Kurtz Memorial Fund	1,845	250	0	300	600	500	83%
Total Special Contributions	253,139	652,210	360,582	357,750	509,567	457,200	90%
Special Event Income							
Auction	13,119	125	0	0	0	0	
Advertising	0	0	0	0	0	0	
Corporate Sponsors	1,591	0	0	0	0	0	
Foundation Grants	0	0	0	0	0	0	
House Parties	2,486	3,521	0	10,000	0	20,000	
In-Kind Gifts or Services	0	0	0	0	0	0	
Individual Donors	0	0	998	0	2,014	2,500	124%
Misc Income	0	0	0	0	0	0	
Organizational Sponsors	0	0	0	0	0	0	
Raffle	330	0	0	0	0	0	
Ticket Sales	0	0	0	0	0	0	
Total Special Event Income	17,526	3,646	998	10,000	2,014	22,500	1117%
Misc. Revenue							
Fiscal Sponsorship Fees	143	293	81	70	16	0	0%
In Kind Goods or Services	0	0	0	0	0	0	
NWRCC	1,554	6,944	935	1,500	1,075	1,000	93%
Royalties	76	106	33	100	24	0	0%
Merchandise Sales	704	1,117	795	1,500	1,151	1,500	130%
Merchandise Expenses	(610)	(1,614)	(403)	(1,000)	0	(1,000)	
Total Other Revenue	1,867	6,846	1,442	2,170	2,266	1,500	66%
Investment Income							
Dividends and Interest	5,026	4,018	5,289	5,500	5,030	5,000	99%
Total Investment Income	5,026	4,018	5,289	5,500	5,030	5,000	99%
Realized Gain (Loss)	(9,521)	3,440	1,664	3,000	1,085	2,500	231%
Unrealized Gain (Loss)	29,857	27,706	(17,565)	18,000	26,413	25,000	95%
Total Income	720,571	1,129,236	849,321	929,420	948,534	958,700	101%

**RESIST, INC.
Budget 2013**

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Expense							
Internal Mailing Costs							
Pledge Program							
Printing	2,175	1,945	1,325	1,750	935	1,250	134%
Postage	1,484	2,369	2,510	2,500	2,382	2,500	105%
Mailhouse	2,295	2,526	2,485	2,500	2,185	2,400	110%
Consultant	1,755	0	175	0	200	0	
Total Pledge Program	7,709	6,840	6,495	6,750	5,702	6,150	108%
ABC/House Mailings							
Printing	8,273	8,941	8,318	10,000	11,176	11,300	101%
Postage	4,554	6,380	5,775	7,000	7,570	8,000	106%
Mailhouse	9,892	3,325	6,249	7,500	9,021	9,500	105%
Consultant	13,688	11,893	14,347	15,000	13,875	14,500	105%
Photos and Graphics	0	0	0	0	1,729	2,000	116%
Total ABC/House Mailings	36,408	30,539	34,688	39,500	43,372	45,300	104%
Total Internal Mailing Costs	44,116	37,379	41,183	46,250	49,074	51,450	105%
Prospect Mailing Costs							
Printing	15,472	17,191	20,132	20,500	24,313	20,132	83%
Postage	17,404	18,183	22,286	23,000	25,812	22,286	86%
Mailhouse	6,201	9,837	8,394	9,000	10,580	8,394	79%
Consultants	5,115	8,074	5,825	8,000	6,125	5,825	95%
Photos and Graphics	1,010	1,030	700	1,250	780	700	90%
List Rentals	6,415	3,549	9,168	15,000	4,331	9,168	212%
Total Prospect Mailing Costs	51,617	57,864	66,506	76,750	71,941	66,505	92%
Major Donor Costs							
Printing	0	0	0	500	0	500	
Postage	0	0	0	500	99	500	505%
Consultants	0	300	0	0	0	0	
Total Major Donor Costs	0	300	0	1,000	99	1,000	1010%
Special Events							
Auction	2,053	0	0	0	0	0	
Consultant	0	0	0	0	0	0	
House Parties	60	155	0	4,500	76	2,500	3307%
Printing	0	0	0	0	0	0	
Postage	913	0	0	0	184	250	
Total Special Events	3,027	155	0	4,500	259	2,750	1061%
Misc. Fundraising Costs							
Administrative Fees	162	28	53	200	408	500	122%
Books and Subscriptions	0	3,097	1,905	2,000	1,574	1,700	108%
Equipment Rental & Maintenance	0	114	144	150	206	250	121%
Printing	0	628	3,632	750	3,691	750	20%
Postage	2,100	1,560	2,544	2,750	2,079	3,000	144%
Supplies	109	86	36	100	314	250	80%
Promo Merchandise	329	0	334	500	115	500	435%
Travel and Meetings	0	189	196	500	22	2,500	11211%
Total Misc. Fundraising Costs	2,700	5,702	8,845	6,950	8,410	9,450	112%
Communications Program							
Newsletter Costs							
Printing	18,613	17,411	17,482	18,000	15,802	14,555	92%
Postage	8,789	10,932	12,474	12,750	7,999	9,000	113%
Mailhouse	8,326	7,310	7,720	7,500	8,092	8,500	105%
Consultants	350	224	1,700	700	713	2,000	281%
Photos and Graphics	190	334	295	400	0	300	
Total Newsletter Costs	36,268	36,211	39,671	39,350	32,605	34,355	105%
Website & Internet	1,570	6,539	1,702	2,600	2,528	4,000	158%
Total Communications Program	37,838	42,750	41,373	41,950	35,133	38,355	109%

**RESIST, INC.
Budget 2013**

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Grants Program							
Grant Allocations							
General Support Grants	204,000	190,000	246,400	250,000	232,800	240,500	103%
Multi-Year Grants	36,000	66,000	72,000	60,000	96,000	80,000	83%
Emergency Grants	1,000	4,000	3,500	3,500	1,500	3,000	200%
Technical Assistance Grants	4,000	8,500	0	6,000	4,500	7,000	156%
Accessibility Grants	5,700	4,300	2,500	4,000	0	4,000	
NWTRCC Grants	1,343	5,857	1,660	1,500	1,075	1,500	140%
Baker Memorial Grant	0	500	500	500	500	500	100%
Cohen Memorial Grant	0	0	500	500	500	500	100%
Holmes Memorial Grant	500	500	500	500	500	500	100%
Kurtz Memorial Grant	500	500	500	500	500	500	100%
Salzman Memorial Grant	3,000	3,000	4,000	4,000	4,000	4,000	100%
Total Grant Allocations	256,043	283,157	332,060	331,000	341,875	342,000	100%
Equipment Rental	2,605	2,373	2,609	2,900	2,423	3,000	124%
Library	29	0	0	0	0	0	
Membership and Dues	0	0	400	400	0	400	
Printing	728	689	325	600	164	400	243%
Postage	757	1,344	513	750	378	600	159%
Travel and Meetings	0	2,566	5,063	3,000	196	3,000	1531%
Total Grants Program	260,162	290,129	340,969	338,650	345,036	349,400	101%
Personnel							
Employee Salaries	171,120	157,900	205,799	232,120	234,484	246,388	105%
Payroll Taxes	14,765	13,264	18,506	20,890	19,786	28,189	142%
Pension Plan Match	6,736	6,316	7,440	9,284	9,379	9,845	105%
Health Insurance	39,810	62,099	89,928	86,772	86,587	95,000	110%
Workers Compensation	142	403	628	425	1,078	1,080	100%
Staff Development	613	200	745	1,000	500	2,500	500%
Total Personnel	233,186	240,182	323,046	350,491	351,814	383,002	109%
General and Administrative							
Advertising and Outreach	1,780	3,100	1,810	2,500	1,155	2,500	216%
Books & Subscriptions	0	179	0	250	175	200	114%
Depreciation and Amortization	1,034	1,209	653	750	0	750	
Donated Materials and Supplies	0	0	0	0	0	0	
Dues, Fees and Fines							
Bank & Credit Card Fees	5,065	4,394	6,783	6,500	7,894	8,000	101%
Dues	125	0	0	200	0	0	
Finance Charges	221	174	24	100	63	100	159%
Late Fees and Fines	505	287	242	250	253	250	99%
Total Dues, Fees and Fines	5,916	4,855	7,049	7,050	8,210	8,350	102%
Equipment Rental & Maintenance	1,323	2,061	1,643	2,000	1,550	2,000	129%
Filing Fees - State	3,395	3,136	4,258	5,000	3,861	4,000	104%
Insurance							
Director and Officers	2,225	2,225	2,225	2,400	2,225	2,300	103%
Liability	218	572	572	750	697	750	108%
Property	964	987	1,022	1,250	1,058	1,100	104%
Total Insurance	3,407	3,784	3,819	4,400	3,980	4,150	104%
Minor Office Equipment	712	3,657	950	1,000	1,280	1,800	141%
Occupancy Expenses							
Rent	40,838	41,400	44,415	48,030	45,420	49,305	109%
Repairs and Maintenance	0	0	0	250	2,034	400	20%
Utilities	3,171	3,801	2,970	3,500	2,906	3,500	120%
Sub Lease (rent)	(16,875)	(17,100)	(19,600)	(19,212)	(20,100)	(22,000)	109%
Sub Lease (utilities)	(1,027)	(1,490)	(1,268)	(1,400)	(996)	(1,500)	151%
Total Occupancy expenses	26,107	26,611	26,516	31,168	29,264	29,705	102%
Printing & Copying	1,010	199	2,741	650	23	650	2768%

RESIST, INC.
Budget 2013

	2009	2010	2011	2012 Budget	12/31/12 Unreconciled	2013 Budget	Change
Postage, Shipping, Delivery							
US Post Office	516	856	562	650	431	650	151%
Postage Due/BRE Costs	3,811	3,608	1,898	5,000	5,665	5,000	88%
Total Postage, Shipping, Delivery	4,327	4,464	2,460	5,650	6,095	5,650	93%
Professional Fees							
Accounting	20,200	20,544	24,050	25,000	20,892	23,000	110%
Brokerage fees	1,810	892	722	2,500	2,149	2,500	116%
Consultant	90	5,815	5,120	1,000	2,563	2,500	98%
Temporary Help	6,016	20,945	0	0	0	0	
Total Professional Fees	28,116	48,196	29,892	28,500	25,604	28,000	109%
Supplies	4,870	3,645	3,372	3,800	3,776	4,000	106%
Telephone	2,621	2,469	2,419	2,750	2,233	2,250	101%
Travel & Meeting Expenses							
Conference & Meeting Fees	0	1,438	0	500	0	1,500	
Meals & Food	319	883	899	750	908	1,000	110%
Travel	379	864	832	2,500	290	1,000	345%
Total Travel & Meeting Expenses	698	3,185	1,731	3,750	1,198	3,500	292%
Total General and Administrative	85,317	110,750	89,314	99,218	88,404	97,505	110%
Taxes	0	0	0	0	0	0	
Board Expense							
Postage	46	9	80	50	23	50	220%
Travel	1,685	2,006	1,820	2,500	2,095	3,750	179%
Food	500	670	691	750	644	750	116%
Total Board Expense	2,230	2,685	2,592	3,300	2,762	4,550	165%
Total Expense	720,192	787,896	913,828	969,059	952,931	1,003,967	105%
Net Ordinary Income	379	341,340	(64,507)	(39,639)	(4,397)	(45,267)	1029%
Receivable Income/Transfer	0	0	73,000	40,000	40,000	40,000	100%
Net Income	379	341,340	8,493	361	35,603	(5,267)	